

95TH GENERAL ASSEMBLY State of Illinois 2007 and 2008 SB0023

Introduced 1/31/2007, by Sen. Gary G. Dahl

SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-1.2

from Ch. 24, par. 8-11-1.2

Amends the Illinois Municipal Code. Provides that, with respect to municipal use and occupation taxes, the definition of "public infrastructure" includes public safety facilities and equipment. Effective immediately.

LRB095 03961 BDD 23994 b

FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning local government.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Illinois Municipal Code is amended by changing Section 8-11-1.2 as follows:
- 6 (65 ILCS 5/8-11-1.2) (from Ch. 24, par. 8-11-1.2)
- 7 Sec. 8-11-1.2. Definition. As used in Sections 8-11-1.3,
- 8 8-11-1.4 and 8-11-1.5 of this Act:
- 9 "Public infrastructure" means municipal roads and streets, access roads, bridges, and sidewalks; waste disposal 10 line extensions, water 11 and water and sewer distribution and purification facilities, storm water drainage 12 and retention facilities, public safety facilities and 13 14 equipment, and sewage treatment facilities. For purposes of referenda authorizing the imposition of taxes by the City of 15 16 DuQuoin under Sections 8-11-1.3, 8-11-1.4, and 8-11-1.5 of this 17 Act that are approved in November, 2002, or for purposes of referenda authorizing the imposition of taxes by the Village of 18 19 Forsyth under Sections 8-11-1.3, 8-11-1.4, and 8-11-1.5 of this Act that are approved after the effective date of this 20 21 amendatory Act of the 94th General Assembly, "public 22 infrastructure" shall also include public schools.
- 23 (b) "Property tax relief" means the action of a

- 1 municipality to reduce the levy for real estate taxes or avoid
- 2 an increase in the levy for real estate taxes that would
- 3 otherwise have been required. Property tax relief or the
- 4 avoidance of property tax must uniformly apply to all classes
- 5 of property.
- 6 (Source: P.A. 94-1078, eff. 1-9-07.)
- 7 Section 99. Effective date. This Act takes effect upon
- 8 becoming law.