

95TH GENERAL ASSEMBLY State of Illinois 2007 and 2008 SB0799

Introduced 2/8/2007, by Sen. Don Harmon - Emil Jones, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 636/5-5

Amends the Simplified Municipal Telecommunications Tax Act. Makes a technical change in a Section concerning legislative intent.

LRB095 05483 BDD 25573 b

1 AN ACT concerning revenue.

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

- Section 5. The Simplified Municipal Telecommunications Tax

 Act is amended by changing Section 5-5 as follows:
- 6 (35 ILCS 636/5-5)

7 Sec. 5-5. Legislative intent. The The General Assembly has authorized the corporate authorities of any municipality to 8 9 impose various fees and taxes on the privilege of originating 10 or receiving telecommunications, and on retailers engaged in the business of transmitting such telecommunications, all of 11 which are remitted by such retailers directly to the imposing 12 municipality. To simplify the imposition and collection of 13 municipal telecommunications taxes and to reduce complication 14 and burden, the General Assembly is repealing the municipal 15 telecommunications tax, the municipal tax on the occupation or 16 17 privilege of transmitting messages, and the maintenance fee, 18 infrastructure and is enacting 19 Simplified Municipal Telecommunications Tax Act which provides 20 for a single municipally imposed telecommunications tax which, 21 for municipalities with populations of less than 500,000, will 22 be collected by the Illinois Department of Revenue, but which, for municipalities of 500,000 or more, will continue to be 23

- 1 collected by such municipalities.
- 2 (Source: P.A. 92-526, eff. 7-1-02.)