

LRB095 07487 BDD 35652 a

## **Revenue Committee**

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## Adopted in House Comm. on May 01, 2007

09500SB1395ham001

1 AMENDMENT TO SENATE BILL 1395 2 AMENDMENT NO. . Amend Senate Bill 1395 on page 7, 3 immediately below line 8, by inserting the following: "Section 10. The Illinois Municipal Code is amended by 4 5 changing Section 8-11-1.1 as follows: 6 (65 ILCS 5/8-11-1.1) (from Ch. 24, par. 8-11-1.1) 7 Sec. 8-11-1.1. Non-home rule municipalities; imposition of 8 taxes. The corporate authorities of a non-home rule 9 10 municipality may, upon approval of the electors of the 11 municipality pursuant to subsection (b) of this Section, impose by ordinance or resolution the tax authorized in Sections 12

(b) The corporate authorities of the municipality may by

ordinance or resolution call for the submission to the electors

of the municipality the question of whether the municipality

8-11-1.3, 8-11-1.4 and 8-11-1.5 of this Act.

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1 shall impose such tax. Such question shall be certified by the

municipal clerk to the election authority in accordance with

Section 28-5 of the Election Code and shall be in a form in

accordance with Section 16-7 of the Election Code.

If a majority of the electors in the municipality voting upon the question vote in the affirmative, such tax shall be imposed.

An ordinance or resolution imposing the tax of not more than 1% hereunder or discontinuing the same shall be adopted and a certified copy thereof, together with a certification that the ordinance or resolution received referendum approval in the case of the imposition of such tax, filed with the Department of Revenue, on or before the first day of June, whereupon the Department shall proceed to administer and enforce the additional tax or to discontinue the tax, as the case may be, as of the first day of September next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October,

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whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. Beginning October 1, 2002, an ordinance or resolution imposing or discontinuing the tax under this Section or effecting a change in the rate of tax must either (i) be adopted and a certified copy of the ordinance or resolution filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy of the ordinance or resolution filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

Notwithstanding any provision in this Section to the contrary, if, in a non-home rule municipality with more than 150,000 but fewer than 200,000 inhabitants, as determined by the last preceding federal decennial census, an ordinance or resolution under this Section imposes or discontinues a tax or changes the tax rate as of July 1, 2007, then that ordinance or resolution, together with a certification that the ordinance or resolution received referendum approval in the case of the imposition of the tax, must be adopted and a certified copy of that ordinance or resolution must be filed with the Department on or before May 15, 2007, whereupon the Department shall

- proceed to administer and enforce this Section as of July 1, 1
- 2 2007.
- A non-home rule municipality may file a certified copy of 3
- 4 an ordinance or resolution, with a certification that the
- 5 ordinance or resolution received referendum approval in the
- case of the imposition of the tax, with the Department of 6
- Revenue, as required under this Section, only after October 2, 7
- 2000. 8
- 9 The tax authorized by this Section may not be more than 1%
- 10 and may be imposed only in 1/4% increments.
- (Source: P.A. 94-679, eff. 1-1-06.)". 11