

**Revenue** Finance Committee

## Filed: 4/30/2009

	09600SB2012ham001	LRB096 09402 RLJ 25858 a
1	AMENDMENT TO S	ENATE BILL 2012
2	AMENDMENT NO Amen	d Senate Bill 2012 by replacing
3	everything after the enacting clause with the following:	
4 5	"Section 5. The Illinois changing Section 8-11-1.1 as fo	Municipal Code is amended by llows:
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.	
9	(a) The corporate auth	orities of a non-home rule
10	municipality may, upon appro	oval of the electors of the
11	municipality pursuant to subsec	tion (b) of this Section, impose
12	by ordinance or resolution t	he tax authorized in Sections
13	8-11-1.3, 8-11-1.4 and 8-11-1.5 of this Act.	
14	(b) The corporate authorit	ies of the municipality may by
15	ordinance or resolution call fo	r the submission to the electors
16	of the municipality the quest	on of whether the municipality

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1 shall impose such tax. Such question shall be certified by the 2 municipal clerk to the election authority in accordance with 3 Section 28-5 of the Election Code and shall be in a form in 4 accordance with Section 16-7 of the Election Code.

5 If a majority of the electors in the municipality voting 6 upon the question vote in the affirmative, such tax shall be 7 imposed.

8 An ordinance or resolution imposing the tax of not more than 1% hereunder or discontinuing the same shall be adopted 9 10 and a certified copy thereof, together with a certification 11 that the ordinance or resolution received referendum approval in the case of the imposition of such tax, filed with the 12 Department of Revenue, on or before the first day of June, 13 14 whereupon the Department shall proceed to administer and 15 enforce the additional tax or to discontinue the tax, as the 16 case may be, as of the first day of September next following such adoption and filing. Beginning January 1, 1992, an 17 ordinance or resolution imposing or discontinuing the tax 18 19 hereunder shall be adopted and a certified copy thereof filed 20 with the Department on or before the first day of July, whereupon the Department shall proceed to administer and 21 enforce this Section as of the first day of October next 22 23 following such adoption and filing. Beginning January 1, 1993, 24 an ordinance or resolution imposing or discontinuing the tax 25 hereunder shall be adopted and a certified copy thereof filed 26 with the Department on or before the first day of October,

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1 whereupon the Department shall proceed to administer and 2 enforce this Section as of the first day of January next 3 following such adoption and filing. Beginning October 1, 2002, 4 an ordinance or resolution imposing or discontinuing the tax 5 under this Section or effecting a change in the rate of tax 6 must either (i) be adopted and a certified copy of the ordinance or resolution filed with the Department on or before 7 the first day of April, whereupon the Department shall proceed 8 9 to administer and enforce this Section as of the first day of 10 July next following the adoption and filing; or (ii) be adopted 11 and a certified copy of the ordinance or resolution filed with the Department on or before the first day of October, whereupon 12 13 the Department shall proceed to administer and enforce this Section as of the first day of January next following the 14 15 adoption and filing.

Notwithstanding any provision in this Section to the 16 contrary, if, in a non-home rule municipality with more than 17 150,000 but fewer than 200,000 inhabitants, as determined by 18 the last preceding federal decennial census, an ordinance or 19 20 resolution under this Section imposes or discontinues a tax or changes the tax rate as of July 1, 2007, then that ordinance or 21 22 resolution, together with a certification that the ordinance or 23 resolution received referendum approval in the case of the 24 imposition of the tax, must be adopted and a certified copy of 25 that ordinance or resolution must be filed with the Department on or before May 15, 2007, whereupon the Department shall 26

proceed to administer and enforce this Section as of July 1,
2007.

Notwithstanding any provision in this Section to the 3 4 contrary, if, in a non-home rule municipality with more than 5 6,500 but fewer than 7,000 inhabitants, as determined by the last preceding federal decennial census, an ordinance or 6 resolution under this Section imposes or discontinues a tax or 7 changes the tax rate on or before May 20, 2009, then that 8 9 ordinance or resolution, together with a certification that the 10 ordinance or resolution received referendum approval in the case of the imposition of the tax, must be adopted and a 11 certified copy of that ordinance or resolution must be filed 12 13 with the Department on or before May 20, 2009, whereupon the 14 Department shall proceed to administer and enforce this Section 15 as of July 1, 2009.

A non-home rule municipality may file a certified copy of an ordinance or resolution, with a certification that the ordinance or resolution received referendum approval in the case of the imposition of the tax, with the Department of Revenue, as required under this Section, only after October 2, 2000.

The tax authorized by this Section may not be more than 1% and may be imposed only in 1/4% increments.

24 (Source: P.A. 94-679, eff. 1-1-06; 95-8, eff. 6-29-07.)

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Section 99. Effective date. This Act takes effect upon

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1 becoming law.".