

**SB2932**



**96TH GENERAL ASSEMBLY**

**State of Illinois**

**2009 and 2010**

**SB2932**

Introduced 1/28/2010, by Sen. Don Harmon

**SYNOPSIS AS INTRODUCED:**

65 ILCS 5/8-11-1.1

from Ch. 24, par. 8-11-1.1

Amends the Illinois Municipal Code. Makes a technical change in a Section concerning the imposition of use and occupation taxes.

LRB096 19864 RLJ 35320 b

**A BILL FOR**

1 AN ACT concerning local government.

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

4 Section 5. The Illinois Municipal Code is amended by  
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.

9 (a) The ~~The~~ corporate authorities of a non-home rule  
10 municipality may, upon approval of the electors of the  
11 municipality pursuant to subsection (b) of this Section, impose  
12 by ordinance or resolution the 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 authorities of the municipality may by  
15 ordinance or resolution call for the submission to the electors  
16 of the municipality the question of whether the municipality  
17 shall impose such tax. Such question shall be certified by the  
18 municipal clerk to the election authority in accordance with  
19 Section 28-5 of the Election Code and shall be in a form in  
20 accordance with Section 16-7 of the Election Code.

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

1           An ordinance or resolution imposing the tax of not more  
2 than 1% hereunder or discontinuing the same shall be adopted  
3 and a certified copy thereof, together with a certification  
4 that the ordinance or resolution received referendum approval  
5 in the case of the imposition of such tax, filed with the  
6 Department of Revenue, on or before the first day of June,  
7 whereupon the Department shall proceed to administer and  
8 enforce the additional tax or to discontinue the tax, as the  
9 case may be, as of the first day of September next following  
10 such adoption and filing. Beginning January 1, 1992, an  
11 ordinance or resolution imposing or discontinuing the tax  
12 hereunder shall be adopted and a certified copy thereof filed  
13 with the Department on or before the first day of July,  
14 whereupon the Department shall proceed to administer and  
15 enforce this Section as of the first day of October next  
16 following such adoption and filing. Beginning January 1, 1993,  
17 an ordinance or resolution imposing or discontinuing the tax  
18 hereunder shall be adopted and a certified copy thereof filed  
19 with the Department on or before the first day of October,  
20 whereupon the Department shall proceed to administer and  
21 enforce this Section as of the first day of January next  
22 following such adoption and filing. Beginning October 1, 2002,  
23 an ordinance or resolution imposing or discontinuing the tax  
24 under this Section or effecting a change in the rate of tax  
25 must either (i) be adopted and a certified copy of the  
26 ordinance or resolution filed with the Department on or before

1 the first day of April, whereupon the Department shall proceed  
2 to administer and enforce this Section as of the first day of  
3 July next following the adoption and filing; or (ii) be adopted  
4 and a certified copy of the ordinance or resolution filed with  
5 the Department on or before the first day of October, whereupon  
6 the Department shall proceed to administer and enforce this  
7 Section as of the first day of January next following the  
8 adoption and filing.

9 Notwithstanding any provision in this Section to the  
10 contrary, if, in a non-home rule municipality with more than  
11 150,000 but fewer than 200,000 inhabitants, as determined by  
12 the last preceding federal decennial census, an ordinance or  
13 resolution under this Section imposes or discontinues a tax or  
14 changes the tax rate as of July 1, 2007, then that ordinance or  
15 resolution, together with a certification that the ordinance or  
16 resolution received referendum approval in the case of the  
17 imposition of the tax, must be adopted and a certified copy of  
18 that ordinance or resolution must be filed with the Department  
19 on or before May 15, 2007, whereupon the Department shall  
20 proceed to administer and enforce this Section as of July 1,  
21 2007.

22 Notwithstanding any provision in this Section to the  
23 contrary, if, in a non-home rule municipality with more than  
24 6,500 but fewer than 7,000 inhabitants, as determined by the  
25 last preceding federal decennial census, an ordinance or  
26 resolution under this Section imposes or discontinues a tax or

1 changes the tax rate on or before May 20, 2009, then that  
2 ordinance or resolution, together with a certification that the  
3 ordinance or resolution received referendum approval in the  
4 case of the imposition of the tax, must be adopted and a  
5 certified copy of that ordinance or resolution must be filed  
6 with the Department on or before May 20, 2009, whereupon the  
7 Department shall proceed to administer and enforce this Section  
8 as of July 1, 2009.

9 A non-home rule municipality may file a certified copy of  
10 an ordinance or resolution, with a certification that the  
11 ordinance or resolution received referendum approval in the  
12 case of the imposition of the tax, with the Department of  
13 Revenue, as required under this Section, only after October 2,  
14 2000.

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

17 (Source: P.A. 95-8, eff. 6-29-07; 96-10, eff. 5-20-09.)