

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 8-11-6a as follows:

6 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

7 Sec. 8-11-6a. Home rule municipalities; preemption of
8 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,
9 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September
10 1, 1990, no home rule municipality has the authority to impose,
11 pursuant to its home rule authority, a retailer's occupation
12 tax, service occupation tax, use tax, sales tax or other tax on
13 the use, sale or purchase of tangible personal property based
14 on the gross receipts from such sales or the selling or
15 purchase price of said tangible personal property.
16 Notwithstanding the foregoing, this Section does not preempt
17 any home rule imposed tax such as the following: (1) a tax on
18 alcoholic beverages, whether based on gross receipts, volume
19 sold or any other measurement; (2) a tax based on the number of
20 units of cigarettes or a tax on tobacco products, however
21 measured (provided, however, that a home rule municipality that
22 has not imposed a tax based on the number of units of
23 cigarettes ~~or tobacco products~~ before July 1, 1993, shall not

1 impose such a tax after that date); (3) a tax, however
2 measured, based on the use of a hotel or motel room or similar
3 facility; (4) a tax, however measured, on the sale or transfer
4 of real property; (5) a tax, however measured, on lease
5 receipts; (6) a tax on food prepared for immediate consumption
6 and on alcoholic beverages sold by a business which provides
7 for on premise consumption of said food or alcoholic beverages;
8 or (7) other taxes not based on the selling or purchase price
9 or gross receipts from the use, sale or purchase of tangible
10 personal property. This Section is not intended to affect any
11 existing tax on food and beverages prepared for immediate
12 consumption on the premises where the sale occurs, or any
13 existing tax on alcoholic beverages, or any existing tax
14 imposed on the charge for renting a hotel or motel room, which
15 was in effect January 15, 1988, or any extension of the
16 effective date of such an existing tax by ordinance of the
17 municipality imposing the tax, which extension is hereby
18 authorized, in any non-home rule municipality in which the
19 imposition of such a tax has been upheld by judicial
20 determination, nor is this Section intended to preempt the
21 authority granted by Public Act 85-1006. This Section is a
22 limitation, pursuant to subsection (g) of Section 6 of Article
23 VII of the Illinois Constitution, on the power of home rule
24 units to tax.

25 (Source: P.A. 95-544, eff. 8-28-07.)