

1 AN ACT concerning revenue.

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 tobacco products (provided, however,
21 that a home rule municipality that has not imposed a tax based
22 on the number of units of cigarettes or tobacco products before
23 July 1, 1993, shall not impose such a tax after that date); (3)

1 a tax, however measured, based on the use of a hotel or motel
2 room or similar facility; (4) a tax, however measured, on the
3 sale or transfer of real property; (5) a tax, however measured,
4 on lease receipts; (6) a tax on food prepared for immediate
5 consumption and on alcoholic beverages sold by a business which
6 provides for on premise consumption of said food or alcoholic
7 beverages; or (7) other taxes not based on the selling or
8 purchase price or gross receipts from the use, sale or purchase
9 of tangible personal property. This Section does not preempt a
10 home rule municipality with a population of more than 2,000,000
11 from imposing a tax, however measured, on the use of a parking
12 lot, garage, or other parking facility. This Section is not
13 intended to affect any existing tax on food and beverages
14 prepared for immediate consumption on the premises where the
15 sale occurs, or any existing tax on alcoholic beverages, or any
16 existing tax imposed on the charge for renting a hotel or motel
17 room, which was in effect January 15, 1988, or any extension of
18 the effective date of such an existing tax by ordinance of the
19 municipality imposing the tax, which extension is hereby
20 authorized, in any non-home rule municipality in which the
21 imposition of such a tax has been upheld by judicial
22 determination, nor is this Section intended to preempt the
23 authority granted by Public Act 85-1006. This Section is a
24 limitation, pursuant to subsection (g) of Section 6 of Article
25 VII of the Illinois Constitution, on the power of home rule
26 units to tax.

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

2 Section 10. The Counties Code is amended by changing
3 Section 5-1009 as follows:

4 (55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

5 Sec. 5-1009. Limitation on home rule powers. Except as
6 provided in Sections 5-1006, 5-1006.5, 5-1007 and 5-1008, on
7 and after September 1, 1990, no home rule county has the
8 authority to impose, pursuant to its home rule authority, a
9 retailer's occupation tax, service occupation tax, use tax,
10 sales tax or other tax on the use, sale or purchase of tangible
11 personal property based on the gross receipts from such sales
12 or the selling or purchase price of said tangible personal
13 property. Notwithstanding the foregoing, this Section does not
14 preempt any home rule imposed tax such as the following: (1) a
15 tax on alcoholic beverages, whether based on gross receipts,
16 volume sold or any other measurement; (2) a tax based on the
17 number of units of cigarettes or tobacco products; (3) a tax,
18 however measured, based on the use of a hotel or motel room or
19 similar facility; (4) a tax, however measured, on the sale or
20 transfer of real property; (5) a tax, however measured, on
21 lease receipts; (6) a tax on food prepared for immediate
22 consumption and on alcoholic beverages sold by a business which
23 provides for on premise consumption of said food or alcoholic
24 beverages; or (7) other taxes not based on the selling or

1 purchase price or gross receipts from the use, sale or purchase
2 of tangible personal property. This Section does not preempt a
3 home rule county from imposing a tax, however measured, on the
4 use of a parking lot, garage, or other parking facility. This
5 Section is a limitation, pursuant to subsection (g) of Section
6 of Article VII of the Illinois Constitution, on the power of
7 home rule units to tax.

8 (Source: P.A. 91-51, eff. 6-30-99.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.