



Rep. Joe Sosnowski

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09900HB5712ham002

LRB099 16812 AWJ 47082 a

1 AMENDMENT TO HOUSE BILL 5712

2 AMENDMENT NO. _____. Amend House Bill 5712 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Counties Code is amended by changing
5 Sections 5-1006.5 and 5-1006.7 as follows:

6 (55 ILCS 5/5-1006.5)

7 Sec. 5-1006.5. Special County Retailers' Occupation Tax
8 For Public Safety, Public Facilities, or Transportation.

9 (a) The county board of any county may impose a tax upon
10 all persons engaged in the business of selling tangible
11 personal property, other than personal property titled or
12 registered with an agency of this State's government, at retail
13 in the county on the gross receipts from the sales made in the
14 course of business to provide revenue to be used exclusively
15 for public safety, public facility, or transportation purposes
16 in that county, if a proposition for the tax has been submitted

1 to the electors of that county and approved by a majority of
2 those voting on the question. If imposed, this tax shall be
3 imposed only in one-quarter percent increments. If imposed on
4 or after the effective date of this amendatory Act of the 99th
5 General Assembly, this tax shall be imposed for a period of not
6 less than 5 years but not more than 23 years, unless terminated
7 earlier by a vote of the county board. Once the tax imposed
8 under this Section terminates, it may be imposed again, subject
9 to the same time limitations. By resolution, the county board
10 may order the proposition to be submitted at any election. If
11 the tax is imposed for transportation purposes for expenditures
12 for public highways or as authorized under the Illinois Highway
13 Code, the county board must publish notice of the existence of
14 its long-range highway transportation plan as required or
15 described in Section 5-301 of the Illinois Highway Code and
16 must make the plan publicly available prior to approval of the
17 ordinance or resolution imposing the tax. If the tax is imposed
18 for transportation purposes for expenditures for passenger
19 rail transportation, the county board must publish notice of
20 the existence of its long-range passenger rail transportation
21 plan and must make the plan publicly available prior to
22 approval of the ordinance or resolution imposing the tax.

23 If a tax is imposed for public facilities purposes, then
24 the name of the project may be included in the proposition at
25 the discretion of the county board as determined in the
26 enabling resolution. For example, the "XXX Nursing Home" or the

1 "YYY Museum".

2 The county clerk shall certify the question to the proper
3 election authority, who shall submit the proposition at an
4 election in accordance with the general election law.

5 (1) ~~The proposition for public safety purposes shall be~~
6 ~~in substantially the following form:~~

7 ~~"To pay for public safety purposes, shall (name of~~
8 ~~county) be authorized to impose an increase on its share of~~
9 ~~local sales taxes by (insert rate)?"~~

10 ~~As additional information on the ballot below the~~
11 ~~question shall appear the following:~~

12 ~~"This would mean that a consumer would pay an~~
13 ~~additional (insert amount) in sales tax for every \$100 of~~
14 ~~tangible personal property bought at retail."~~

15 For a proposition for public safety purposes, the ~~The~~
16 county board shall ~~may also opt to~~ establish a sunset
17 provision within the range provided in this subsection (a),
18 at which time the additional sales tax would cease being
19 collected, if not terminated earlier by a vote of the
20 county board. The ~~If the county board votes to include a~~
21 ~~sunset provision, the proposition for public safety~~
22 ~~purposes shall be in substantially the following form:~~

23 "To pay for public safety purposes, shall (name of
24 county) be authorized to impose a special county retailers'
25 occupation tax (commonly referred to as a "sales tax") at a
26 rate of ~~an increase on its share of local sales taxes by~~

1 (insert rate) for a period not to exceed (insert number of
2 years)? "

3 As additional information on the ballot below the
4 question shall appear the following:

5 "This would mean that a consumer would pay an
6 additional (insert amount) in sales tax for every \$100 of
7 tangible personal property bought at retail. If imposed,
8 the additional tax would cease being collected at the end
9 of (insert number of years), if not terminated earlier by a
10 vote of the county board."

11 For the purposes of the paragraph, "public safety
12 purposes" means crime prevention, detention, fire
13 fighting, police, medical, ambulance, or other emergency
14 services.

15 Votes shall be recorded as "Yes" or "No".

16 Beginning on the January 1 or July 1, whichever is
17 first, that occurs not less than 30 days after May 31, 2015
18 ~~(the effective date of Public Act 99-4) this amendatory Act~~
19 ~~of the 99th General Assembly~~, Adams County may impose a
20 public safety retailers' occupation tax and service
21 occupation tax at the rate of 0.25%, as provided in the
22 referendum approved by the voters on April 7, 2015,
23 notwithstanding the omission of the additional information
24 that is otherwise required to be printed on the ballot
25 below the question pursuant to this item (1).

26 (2) ~~The proposition for transportation purposes shall~~

1 ~~be in substantially the following form:~~

2 ~~"To pay for improvements to roads and other~~
3 ~~transportation purposes, shall (name of county) be~~
4 ~~authorized to impose an increase on its share of local~~
5 ~~sales taxes by (insert rate)?"~~

6 ~~As additional information on the ballot below the~~
7 ~~question shall appear the following:~~

8 ~~"This would mean that a consumer would pay an~~
9 ~~additional (insert amount) in sales tax for every \$100 of~~
10 ~~tangible personal property bought at retail."~~

11 For a proposition for transportation purposes, the ~~The~~
12 ~~county board shall~~ may also opt to establish a sunset
13 provision within the range provided in this subsection (a),
14 at which time the additional sales tax would cease being
15 collected, if not terminated earlier by a vote of the
16 county board. ~~The~~ If the county board votes to include a
17 sunset provision, the proposition for transportation
18 purposes shall be in substantially the following form:

19 "To pay for road improvements and other transportation
20 purposes, shall (name of county) be authorized to impose a
21 special county retailers' occupation tax (commonly
22 referred to as a "sales tax") at a rate of ~~an increase on~~
23 ~~its share of local sales taxes by~~ (insert rate) for a
24 period not to exceed (insert number of years)? "

25 As additional information on the ballot below the
26 question shall appear the following:

1 "This would mean that a consumer would pay an
2 additional (insert amount) in sales tax for every \$100 of
3 tangible personal property bought at retail. If imposed,
4 the additional tax would cease being collected at the end
5 of (insert number of years), if not terminated earlier by a
6 vote of the county board."

7 For the purposes of this paragraph, transportation
8 purposes means construction, maintenance, operation, and
9 improvement of public highways, any other purpose for which
10 a county may expend funds under the Illinois Highway Code,
11 and passenger rail transportation.

12 The votes shall be recorded as "Yes" or "No".

13 ~~(3) The proposition for public facilities purposes~~
14 ~~shall be in substantially the following form:~~

15 ~~"To pay for public facilities purposes, shall (name of~~
16 ~~county) be authorized to impose an increase on its share of~~
17 ~~local sales taxes by (insert rate)?"~~

18 ~~As additional information on the ballot below the~~
19 ~~question shall appear the following:~~

20 ~~"This would mean that a consumer would pay an~~
21 ~~additional (insert amount) in sales tax for every \$100 of~~
22 ~~tangible personal property bought at retail."~~

23 For a proposition for public facilities purposes, the
24 ~~The~~ county board shall ~~may also opt to~~ establish a sunset
25 provision within the range provided in this subsection (a),
26 at which time the additional sales tax would cease being

1 collected, if not terminated earlier by a vote of the
2 county board. ~~The If the county board votes to include a~~
3 ~~sunset provision, the proposition for public facilities~~
4 ~~purposes~~ shall be in substantially the following form:

5 "To pay for public facilities purposes, shall (name of
6 county) be authorized to impose a special county retailers'
7 occupation tax (commonly referred to as a "sales tax") at a
8 rate of an increase on its share of local sales taxes by
9 (insert rate) for a period not to exceed (insert number of
10 years)?"

11 As additional information on the ballot below the
12 question shall appear the following:

13 "This would mean that a consumer would pay an
14 additional (insert amount) in sales tax for every \$100 of
15 tangible personal property bought at retail. If imposed,
16 the additional tax would cease being collected at the end
17 of (insert number of years), if not terminated earlier by a
18 vote of the county board."

19 For purposes of this Section, "public facilities
20 purposes" means the acquisition, development,
21 construction, reconstruction, rehabilitation, improvement,
22 financing, architectural planning, and installation of
23 capital facilities consisting of buildings, structures,
24 and durable equipment and for the acquisition and
25 improvement of real property and interest in real property
26 required, or expected to be required, in connection with

1 the public facilities, for use by the county for the
2 furnishing of governmental services to its citizens,
3 including but not limited to museums and nursing homes.

4 The votes shall be recorded as "Yes" or "No".

5 If a majority of the electors voting on the proposition
6 vote in favor of it, the county may impose the tax. A county
7 may not submit more than one proposition authorized by this
8 Section to the electors at any one time.

9 This additional tax may not be imposed on the sales of food
10 for human consumption that is to be consumed off the premises
11 where it is sold (other than alcoholic beverages, soft drinks,
12 and food which has been prepared for immediate consumption) and
13 prescription and non-prescription medicines, drugs, medical
14 appliances and insulin, urine testing materials, syringes, and
15 needles used by diabetics. The tax imposed by a county under
16 this Section and all civil penalties that may be assessed as an
17 incident of the tax shall be collected and enforced by the
18 Illinois Department of Revenue and deposited into a special
19 fund created for that purpose. The certificate of registration
20 that is issued by the Department to a retailer under the
21 Retailers' Occupation Tax Act shall permit the retailer to
22 engage in a business that is taxable without registering
23 separately with the Department under an ordinance or resolution
24 under this Section. The Department has full power to administer
25 and enforce this Section, to collect all taxes and penalties
26 due under this Section, to dispose of taxes and penalties so

1 collected in the manner provided in this Section, and to
2 determine all rights to credit memoranda arising on account of
3 the erroneous payment of a tax or penalty under this Section.
4 In the administration of and compliance with this Section, the
5 Department and persons who are subject to this Section shall
6 (i) have the same rights, remedies, privileges, immunities,
7 powers, and duties, (ii) be subject to the same conditions,
8 restrictions, limitations, penalties, and definitions of
9 terms, and (iii) employ the same modes of procedure as are
10 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
11 1n, 2 through 2-70 (in respect to all provisions contained in
12 those Sections other than the State rate of tax), 2a, 2b, 2c, 3
13 (except provisions relating to transaction returns and quarter
14 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
15 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13
16 of the Retailers' Occupation Tax Act and Section 3-7 of the
17 Uniform Penalty and Interest Act as if those provisions were
18 set forth in this Section.

19 Persons subject to any tax imposed under the authority
20 granted in this Section may reimburse themselves for their
21 sellers' tax liability by separately stating the tax as an
22 additional charge, which charge may be stated in combination,
23 in a single amount, with State tax which sellers are required
24 to collect under the Use Tax Act, pursuant to such bracketed
25 schedules as the Department may prescribe.

26 Whenever the Department determines that a refund should be

1 made under this Section to a claimant instead of issuing a
2 credit memorandum, the Department shall notify the State
3 Comptroller, who shall cause the order to be drawn for the
4 amount specified and to the person named in the notification
5 from the Department. The refund shall be paid by the State
6 Treasurer out of the County Public Safety or Transportation
7 Retailers' Occupation Tax Fund.

8 (b) If a tax has been imposed under subsection (a), a
9 service occupation tax shall also be imposed at the same rate
10 upon all persons engaged, in the county, in the business of
11 making sales of service, who, as an incident to making those
12 sales of service, transfer tangible personal property within
13 the county as an incident to a sale of service. This tax may
14 not be imposed on sales of food for human consumption that is
15 to be consumed off the premises where it is sold (other than
16 alcoholic beverages, soft drinks, and food prepared for
17 immediate consumption) and prescription and non-prescription
18 medicines, drugs, medical appliances and insulin, urine
19 testing materials, syringes, and needles used by diabetics. The
20 tax imposed under this subsection and all civil penalties that
21 may be assessed as an incident thereof shall be collected and
22 enforced by the Department of Revenue. The Department has full
23 power to administer and enforce this subsection; to collect all
24 taxes and penalties due hereunder; to dispose of taxes and
25 penalties so collected in the manner hereinafter provided; and
26 to determine all rights to credit memoranda arising on account

1 of the erroneous payment of tax or penalty hereunder. In the
2 administration of, and compliance with this subsection, the
3 Department and persons who are subject to this paragraph shall
4 (i) have the same rights, remedies, privileges, immunities,
5 powers, and duties, (ii) be subject to the same conditions,
6 restrictions, limitations, penalties, exclusions, exemptions,
7 and definitions of terms, and (iii) employ the same modes of
8 procedure as are prescribed in Sections 2 (except that the
9 reference to State in the definition of supplier maintaining a
10 place of business in this State shall mean the county), 2a, 2b,
11 2c, 3 through 3-50 (in respect to all provisions therein other
12 than the State rate of tax), 4 (except that the reference to
13 the State shall be to the county), 5, 7, 8 (except that the
14 jurisdiction to which the tax shall be a debt to the extent
15 indicated in that Section 8 shall be the county), 9 (except as
16 to the disposition of taxes and penalties collected), 10, 11,
17 12 (except the reference therein to Section 2b of the
18 Retailers' Occupation Tax Act), 13 (except that any reference
19 to the State shall mean the county), Section 15, 16, 17, 18, 19
20 and 20 of the Service Occupation Tax Act and Section 3-7 of the
21 Uniform Penalty and Interest Act, as fully as if those
22 provisions were set forth herein.

23 Persons subject to any tax imposed under the authority
24 granted in this subsection may reimburse themselves for their
25 serviceman's tax liability by separately stating the tax as an
26 additional charge, which charge may be stated in combination,

1 in a single amount, with State tax that servicemen are
2 authorized to collect under the Service Use Tax Act, in
3 accordance with such bracket schedules as the Department may
4 prescribe.

5 Whenever the Department determines that a refund should be
6 made under this subsection to a claimant instead of issuing a
7 credit memorandum, the Department shall notify the State
8 Comptroller, who shall cause the warrant to be drawn for the
9 amount specified, and to the person named, in the notification
10 from the Department. The refund shall be paid by the State
11 Treasurer out of the County Public Safety or Transportation
12 Retailers' Occupation Fund.

13 Nothing in this subsection shall be construed to authorize
14 the county to impose a tax upon the privilege of engaging in
15 any business which under the Constitution of the United States
16 may not be made the subject of taxation by the State.

17 (c) The Department shall immediately pay over to the State
18 Treasurer, ex officio, as trustee, all taxes and penalties
19 collected under this Section to be deposited into the County
20 Public Safety or Transportation Retailers' Occupation Tax
21 Fund, which shall be an unappropriated trust fund held outside
22 of the State treasury.

23 As soon as possible after the first day of each month,
24 beginning January 1, 2011, upon certification of the Department
25 of Revenue, the Comptroller shall order transferred, and the
26 Treasurer shall transfer, to the STAR Bonds Revenue Fund the

1 local sales tax increment, as defined in the Innovation
2 Development and Economy Act, collected under this Section
3 during the second preceding calendar month for sales within a
4 STAR bond district.

5 After the monthly transfer to the STAR Bonds Revenue Fund,
6 on or before the 25th day of each calendar month, the
7 Department shall prepare and certify to the Comptroller the
8 disbursement of stated sums of money to the counties from which
9 retailers have paid taxes or penalties to the Department during
10 the second preceding calendar month. The amount to be paid to
11 each county, and deposited by the county into its special fund
12 created for the purposes of this Section, shall be the amount
13 (not including credit memoranda) collected under this Section
14 during the second preceding calendar month by the Department
15 plus an amount the Department determines is necessary to offset
16 any amounts that were erroneously paid to a different taxing
17 body, and not including (i) an amount equal to the amount of
18 refunds made during the second preceding calendar month by the
19 Department on behalf of the county, (ii) any amount that the
20 Department determines is necessary to offset any amounts that
21 were payable to a different taxing body but were erroneously
22 paid to the county, and (iii) any amounts that are transferred
23 to the STAR Bonds Revenue Fund. Within 10 days after receipt by
24 the Comptroller of the disbursement certification to the
25 counties provided for in this Section to be given to the
26 Comptroller by the Department, the Comptroller shall cause the

1 orders to be drawn for the respective amounts in accordance
2 with directions contained in the certification.

3 In addition to the disbursement required by the preceding
4 paragraph, an allocation shall be made in March of each year to
5 each county that received more than \$500,000 in disbursements
6 under the preceding paragraph in the preceding calendar year.
7 The allocation shall be in an amount equal to the average
8 monthly distribution made to each such county under the
9 preceding paragraph during the preceding calendar year
10 (excluding the 2 months of highest receipts). The distribution
11 made in March of each year subsequent to the year in which an
12 allocation was made pursuant to this paragraph and the
13 preceding paragraph shall be reduced by the amount allocated
14 and disbursed under this paragraph in the preceding calendar
15 year. The Department shall prepare and certify to the
16 Comptroller for disbursement the allocations made in
17 accordance with this paragraph.

18 A county may direct, by ordinance, that all or a portion of
19 the taxes and penalties collected under the Special County
20 Retailers' Occupation Tax For Public Safety or Transportation
21 be deposited into the Transportation Development Partnership
22 Trust Fund.

23 (d) For the purpose of determining the local governmental
24 unit whose tax is applicable, a retail sale by a producer of
25 coal or another mineral mined in Illinois is a sale at retail
26 at the place where the coal or other mineral mined in Illinois

1 is extracted from the earth. This paragraph does not apply to
2 coal or another mineral when it is delivered or shipped by the
3 seller to the purchaser at a point outside Illinois so that the
4 sale is exempt under the United States Constitution as a sale
5 in interstate or foreign commerce.

6 (e) Nothing in this Section shall be construed to authorize
7 a county to impose a tax upon the privilege of engaging in any
8 business that under the Constitution of the United States may
9 not be made the subject of taxation by this State.

10 (e-5) If a county imposes a tax under this Section, the
11 county board may, by ordinance, discontinue or lower the rate
12 of the tax. If the county board lowers the tax rate or
13 discontinues the tax, a referendum must be held in accordance
14 with subsection (a) of this Section in order to increase the
15 rate of the tax or to reimpose the discontinued tax.

16 (f) Beginning April 1, 1998 and through December 31, 2013,
17 the results of any election authorizing a proposition to impose
18 a tax under this Section or effecting a change in the rate of
19 tax, or any ordinance lowering the rate or discontinuing the
20 tax, shall be certified by the county clerk and filed with the
21 Illinois Department of Revenue either (i) on or before the
22 first day of April, whereupon the Department shall proceed to
23 administer and enforce the tax as of the first day of July next
24 following the filing; or (ii) on or before the first day of
25 October, whereupon the Department shall proceed to administer
26 and enforce the tax as of the first day of January next

1 following the filing.

2 Beginning January 1, 2014, the results of any election
3 authorizing a proposition to impose a tax under this Section or
4 effecting an increase in the rate of tax, along with the
5 ordinance adopted to impose the tax or increase the rate of the
6 tax, or any ordinance adopted to lower the rate or discontinue
7 the tax, shall be certified by the county clerk and filed with
8 the Illinois Department of Revenue either (i) on or before the
9 first day of May, whereupon the Department shall proceed to
10 administer and enforce the tax as of the first day of July next
11 following the adoption and filing; or (ii) on or before the
12 first day of October, whereupon the Department shall proceed to
13 administer and enforce the tax as of the first day of January
14 next following the adoption and filing. If a tax imposed under
15 this Section will sunset as provided in subsection (a), the
16 county clerk must file a certified copy of an ordinance that
17 states the sunset date with the Illinois Department of Revenue
18 in the same timeframes as established in this paragraph for the
19 imposition of the tax and the Department shall discontinue
20 collection of the tax on its sunset date.

21 (g) When certifying the amount of a monthly disbursement to
22 a county under this Section, the Department shall increase or
23 decrease the amounts by an amount necessary to offset any
24 miscalculation of previous disbursements. The offset amount
25 shall be the amount erroneously disbursed within the previous 6
26 months from the time a miscalculation is discovered.

1 (h) This Section may be cited as the "Special County
2 Occupation Tax For Public Safety, Public Facilities, or
3 Transportation Law".

4 (i) For purposes of this Section, "public safety" includes,
5 but is not limited to, crime prevention, detention, fire
6 fighting, police, medical, ambulance, or other emergency
7 services. The county may share tax proceeds received under this
8 Section for public safety purposes, including proceeds
9 received before August 4, 2009 (the effective date of Public
10 Act 96-124), with any fire protection district located in the
11 county. For the purposes of this Section, "transportation"
12 includes, but is not limited to, the construction, maintenance,
13 operation, and improvement of public highways, any other
14 purpose for which a county may expend funds under the Illinois
15 Highway Code, and passenger rail transportation. For the
16 purposes of this Section, "public facilities purposes"
17 includes, but is not limited to, the acquisition, development,
18 construction, reconstruction, rehabilitation, improvement,
19 financing, architectural planning, and installation of capital
20 facilities consisting of buildings, structures, and durable
21 equipment and for the acquisition and improvement of real
22 property and interest in real property required, or expected to
23 be required, in connection with the public facilities, for use
24 by the county for the furnishing of governmental services to
25 its citizens, including but not limited to museums and nursing
26 homes.

1 (j) The Department may promulgate rules to implement Public
2 Act 95-1002 only to the extent necessary to apply the existing
3 rules for the Special County Retailers' Occupation Tax for
4 Public Safety to this new purpose for public facilities.

5 (Source: P.A. 98-584, eff. 8-27-13; 99-4, eff. 5-31-15; 99-217,
6 eff. 7-31-15; revised 11-6-15.)

7 (55 ILCS 5/5-1006.7)

8 Sec. 5-1006.7. School facility occupation taxes.

9 (a) In any county, a tax shall be imposed upon all persons
10 engaged in the business of selling tangible personal property,
11 other than personal property titled or registered with an
12 agency of this State's government, at retail in the county on
13 the gross receipts from the sales made in the course of
14 business to provide revenue to be used exclusively for school
15 facility purposes if a proposition for the tax has been
16 submitted to the electors of that county and approved by a
17 majority of those voting on the question as provided in
18 subsection (c). The tax under this Section shall be imposed
19 only in one-quarter percent increments and may not exceed 1%.
20 If imposed on or after the effective date of this amendatory
21 Act of the 99th General Assembly, the tax under this Section
22 shall be imposed for a period of not less than 5 years but not
23 more than 23 years. Once the tax imposed under this Section
24 terminates, it may be imposed again, subject to the same time
25 limitations.

1 This additional tax may not be imposed on the sale of food
2 for human consumption that is to be consumed off the premises
3 where it is sold (other than alcoholic beverages, soft drinks,
4 and food that has been prepared for immediate consumption) and
5 prescription and non-prescription medicines, drugs, medical
6 appliances and insulin, urine testing materials, syringes and
7 needles used by diabetics. The Department of Revenue has full
8 power to administer and enforce this subsection, to collect all
9 taxes and penalties due under this subsection, to dispose of
10 taxes and penalties so collected in the manner provided in this
11 subsection, and to determine all rights to credit memoranda
12 arising on account of the erroneous payment of a tax or penalty
13 under this subsection. The Department shall deposit all taxes
14 and penalties collected under this subsection into a special
15 fund created for that purpose.

16 In the administration of and compliance with this
17 subsection, the Department and persons who are subject to this
18 subsection (i) have the same rights, remedies, privileges,
19 immunities, powers, and duties, (ii) are subject to the same
20 conditions, restrictions, limitations, penalties, and
21 definitions of terms, and (iii) shall employ the same modes of
22 procedure as are set forth in Sections 1 through 1o, 2 through
23 2-70 (in respect to all provisions contained in those Sections
24 other than the State rate of tax), 2a through 2h, 3 (except as
25 to the disposition of taxes and penalties collected), 4, 5, 5a,
26 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,

1 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation
2 Tax Act and all provisions of the Uniform Penalty and Interest
3 Act as if those provisions were set forth in this subsection.

4 The certificate of registration that is issued by the
5 Department to a retailer under the Retailers' Occupation Tax
6 Act permits the retailer to engage in a business that is
7 taxable without registering separately with the Department
8 under an ordinance or resolution under this subsection.

9 Persons subject to any tax imposed under the authority
10 granted in this subsection may reimburse themselves for their
11 seller's tax liability by separately stating that tax as an
12 additional charge, which may be stated in combination, in a
13 single amount, with State tax that sellers are required to
14 collect under the Use Tax Act, pursuant to any bracketed
15 schedules set forth by the Department.

16 (b) If a tax has been imposed under subsection (a), then a
17 service occupation tax must also be imposed at the same rate
18 upon all persons engaged, in the county, in the business of
19 making sales of service, who, as an incident to making those
20 sales of service, transfer tangible personal property within
21 the county as an incident to a sale of service.

22 This tax may not be imposed on sales of food for human
23 consumption that is to be consumed off the premises where it is
24 sold (other than alcoholic beverages, soft drinks, and food
25 prepared for immediate consumption) and prescription and
26 non-prescription medicines, drugs, medical appliances and

1 insulin, urine testing materials, syringes, and needles used by
2 diabetics.

3 The tax imposed under this subsection and all civil
4 penalties that may be assessed as an incident thereof shall be
5 collected and enforced by the Department and deposited into a
6 special fund created for that purpose. The Department has full
7 power to administer and enforce this subsection, to collect all
8 taxes and penalties due under this subsection, to dispose of
9 taxes and penalties so collected in the manner provided in this
10 subsection, and to determine all rights to credit memoranda
11 arising on account of the erroneous payment of a tax or penalty
12 under this subsection.

13 In the administration of and compliance with this
14 subsection, the Department and persons who are subject to this
15 subsection shall (i) have the same rights, remedies,
16 privileges, immunities, powers and duties, (ii) be subject to
17 the same conditions, restrictions, limitations, penalties and
18 definition of terms, and (iii) employ the same modes of
19 procedure as are set forth in Sections 2 (except that that
20 reference to State in the definition of supplier maintaining a
21 place of business in this State means the county), 2a through
22 2d, 3 through 3-50 (in respect to all provisions contained in
23 those Sections other than the State rate of tax), 4 (except
24 that the reference to the State shall be to the county), 5, 7,
25 8 (except that the jurisdiction to which the tax is a debt to
26 the extent indicated in that Section 8 is the county), 9

1 (except as to the disposition of taxes and penalties
2 collected), 10, 11, 12 (except the reference therein to Section
3 2b of the Retailers' Occupation Tax Act), 13 (except that any
4 reference to the State means the county), Section 15, 16, 17,
5 18, 19, and 20 of the Service Occupation Tax Act and all
6 provisions of the Uniform Penalty and Interest Act, as fully as
7 if those provisions were set forth herein.

8 Persons subject to any tax imposed under the authority
9 granted in this subsection may reimburse themselves for their
10 serviceman's tax liability by separately stating the tax as an
11 additional charge, which may be stated in combination, in a
12 single amount, with State tax that servicemen are authorized to
13 collect under the Service Use Tax Act, pursuant to any
14 bracketed schedules set forth by the Department.

15 (c) The tax under this Section may not be imposed until the
16 question of imposing the tax has been submitted to the electors
17 of the county at a regular election and approved by a majority
18 of the electors voting on the question. For all regular
19 elections held prior to August 23, 2011 (the effective date of
20 Public Act 97-542) ~~this amendatory Act of the 97th General~~
21 ~~Assembly~~, upon a resolution by the county board or a resolution
22 by school district boards that represent at least 51% of the
23 student enrollment within the county, the county board must
24 certify the question to the proper election authority in
25 accordance with the Election Code.

26 For all regular elections held prior to August 23, 2011

1 ~~(the effective date of Public Act 97-542) ~~this amendatory Act~~~~
2 ~~of the 97th General Assembly,~~ the election authority must
3 submit the question in substantially the following form:

4 Shall (name of county) be authorized to impose a
5 retailers' occupation tax and a service occupation tax
6 (commonly referred to as a "sales tax") at a rate of
7 (insert rate) for a period of (number of years) to be used
8 exclusively for school facility purposes?

9 The election authority must record the votes as "Yes" or "No".

10 If a majority of the electors voting on the question vote
11 in the affirmative, then the county may, thereafter, impose the
12 tax.

13 For all regular elections held on or after August 23, 2011
14 ~~(the effective date of Public Act 97-542) ~~this amendatory Act~~~~
15 ~~of the 97th General Assembly,~~ the regional superintendent of
16 schools for the county must, upon receipt of a resolution or
17 resolutions of school district boards that represent more than
18 50% of the student enrollment within the county, certify the
19 question to the proper election authority for submission to the
20 electors of the county at the next regular election at which
21 the question lawfully may be submitted to the electors, all in
22 accordance with the Election Code.

23 For all regular elections held on or after August 23, 2011
24 ~~(the effective date of Public Act 97-542) ~~this amendatory Act~~~~
25 ~~of the 97th General Assembly,~~ the election authority must
26 submit the question in substantially the following form:

1 Shall a retailers' occupation tax and a service
2 occupation tax (commonly referred to as a "sales tax") be
3 imposed in (name of county) at a rate of (insert rate) for
4 a period not to exceed (insert number of years) to be used
5 exclusively for school facility purposes?

6 The election authority must record the votes as "Yes" or "No".

7 If a majority of the electors voting on the question vote
8 in the affirmative, then the tax shall be imposed at the rate
9 set forth in the question.

10 For the purposes of this subsection (c), "enrollment" means
11 the head count of the students residing in the county on the
12 last school day of September of each year, which must be
13 reported on the Illinois State Board of Education Public School
14 Fall Enrollment/Housing Report.

15 (d) The Department shall immediately pay over to the State
16 Treasurer, ex officio, as trustee, all taxes and penalties
17 collected under this Section to be deposited into the School
18 Facility Occupation Tax Fund, which shall be an unappropriated
19 trust fund held outside the State treasury.

20 On or before the 25th day of each calendar month, the
21 Department shall prepare and certify to the Comptroller the
22 disbursement of stated sums of money to the regional
23 superintendents of schools in counties from which retailers or
24 servicemen have paid taxes or penalties to the Department
25 during the second preceding calendar month. The amount to be
26 paid to each regional superintendent of schools and disbursed

1 to him or her in accordance with Section 3-14.31 of the School
2 Code, is equal to the amount (not including credit memoranda)
3 collected from the county under this Section during the second
4 preceding calendar month by the Department, (i) less 2% of that
5 amount, which shall be deposited into the Tax Compliance and
6 Administration Fund and shall be used by the Department,
7 subject to appropriation, to cover the costs of the Department
8 in administering and enforcing the provisions of this Section,
9 on behalf of the county, (ii) plus an amount that the
10 Department determines is necessary to offset any amounts that
11 were erroneously paid to a different taxing body; (iii) less an
12 amount equal to the amount of refunds made during the second
13 preceding calendar month by the Department on behalf of the
14 county; and (iv) less any amount that the Department determines
15 is necessary to offset any amounts that were payable to a
16 different taxing body but were erroneously paid to the county.
17 When certifying the amount of a monthly disbursement to a
18 regional superintendent of schools under this Section, the
19 Department shall increase or decrease the amounts by an amount
20 necessary to offset any miscalculation of previous
21 disbursements within the previous 6 months from the time a
22 miscalculation is discovered.

23 Within 10 days after receipt by the Comptroller from the
24 Department of the disbursement certification to the regional
25 superintendents of the schools provided for in this Section,
26 the Comptroller shall cause the orders to be drawn for the

1 respective amounts in accordance with directions contained in
2 the certification.

3 If the Department determines that a refund should be made
4 under this Section to a claimant instead of issuing a credit
5 memorandum, then the Department shall notify the Comptroller,
6 who shall cause the order to be drawn for the amount specified
7 and to the person named in the notification from the
8 Department. The refund shall be paid by the Treasurer out of
9 the School Facility Occupation Tax Fund.

10 (e) For the purposes of determining the local governmental
11 unit whose tax is applicable, a retail sale by a producer of
12 coal or another mineral mined in Illinois is a sale at retail
13 at the place where the coal or other mineral mined in Illinois
14 is extracted from the earth. This subsection does not apply to
15 coal or another mineral when it is delivered or shipped by the
16 seller to the purchaser at a point outside Illinois so that the
17 sale is exempt under the United States Constitution as a sale
18 in interstate or foreign commerce.

19 (f) Nothing in this Section may be construed to authorize a
20 tax to be imposed upon the privilege of engaging in any
21 business that under the Constitution of the United States may
22 not be made the subject of taxation by this State.

23 (g) If a county board imposes a tax under this Section
24 pursuant to a referendum held before August 23, 2011 (the
25 effective date of Public Act 97-542) ~~this amendatory Act of the~~
26 ~~97th General Assembly~~ at a rate below the rate set forth in the

1 question approved by a majority of electors of that county
2 voting on the question as provided in subsection (c), then the
3 county board may, by ordinance, increase the rate of the tax up
4 to the rate set forth in the question approved by a majority of
5 electors of that county voting on the question as provided in
6 subsection (c). If a county board imposes a tax under this
7 Section pursuant to a referendum held before August 23, 2011
8 (the effective date of Public Act 97-542) ~~this amendatory Act~~
9 ~~of the 97th General Assembly~~, then the board may, by ordinance,
10 discontinue or reduce the rate of the tax. If a tax is imposed
11 under this Section pursuant to a referendum held on or after
12 August 23, 2011 (the effective date of Public Act 97-542) ~~this~~
13 ~~amendatory Act of the 97th General Assembly~~, then the county
14 board may reduce or discontinue the tax, but only in accordance
15 with subsection (h-5) of this Section. If, however, a school
16 board issues bonds that are secured by the proceeds of the tax
17 under this Section, then the county board may not reduce the
18 tax rate or discontinue the tax if that rate reduction or
19 discontinuance would adversely affect the school board's
20 ability to pay the principal and interest on those bonds as
21 they become due or necessitate the extension of additional
22 property taxes to pay the principal and interest on those
23 bonds. If the county board reduces the tax rate or discontinues
24 the tax, then a referendum must be held in accordance with
25 subsection (c) of this Section in order to increase the rate of
26 the tax or to reimpose the discontinued tax.

1 Until January 1, 2014, the results of any election that
2 imposes, reduces, or discontinues a tax under this Section must
3 be certified by the election authority, and any ordinance that
4 increases or lowers the rate or discontinues the tax must be
5 certified by the county clerk and, in each case, filed with the
6 Illinois Department of Revenue either (i) on or before the
7 first day of April, whereupon the Department shall proceed to
8 administer and enforce the tax or change in the rate as of the
9 first day of July next following the filing; or (ii) on or
10 before the first day of October, whereupon the Department shall
11 proceed to administer and enforce the tax or change in the rate
12 as of the first day of January next following the filing.

13 Beginning January 1, 2014, the results of any election that
14 imposes, reduces, or discontinues a tax under this Section must
15 be certified by the election authority, and any ordinance that
16 increases or lowers the rate or discontinues the tax must be
17 certified by the county clerk and, in each case, filed with the
18 Illinois Department of Revenue either (i) on or before the
19 first day of May, whereupon the Department shall proceed to
20 administer and enforce the tax or change in the rate as of the
21 first day of July next following the filing; or (ii) on or
22 before the first day of October, whereupon the Department shall
23 proceed to administer and enforce the tax or change in the rate
24 as of the first day of January next following the filing. If a
25 tax imposed under this Section will sunset as provided in
26 subsection (a), the county clerk must file a certified copy of

1 the proposition that was approved under subsection (c) that
2 states the sunset date with the Illinois Department of Revenue
3 in the same timeframes as established in this paragraph for the
4 imposition of the tax and the Department shall discontinue
5 collection of the tax on its sunset date.

6 (h) For purposes of this Section, "school facility
7 purposes" means (i) the acquisition, development,
8 construction, reconstruction, rehabilitation, improvement,
9 financing, architectural planning, and installation of capital
10 facilities consisting of buildings, structures, and durable
11 equipment and for the acquisition and improvement of real
12 property and interest in real property required, or expected to
13 be required, in connection with the capital facilities and (ii)
14 the payment of bonds or other obligations heretofore or
15 hereafter issued, including bonds or other obligations
16 heretofore or hereafter issued to refund or to continue to
17 refund bonds or other obligations issued, for school facility
18 purposes, provided that the taxes levied to pay those bonds are
19 abated by the amount of the taxes imposed under this Section
20 that are used to pay those bonds. "School-facility purposes"
21 also includes fire prevention, safety, energy conservation,
22 accessibility, school security, and specified repair purposes
23 set forth under Section 17-2.11 of the School Code.

24 (h-5) A county board in a county where a tax has been
25 imposed under this Section pursuant to a referendum held on or
26 after August 23, 2011 (the effective date of Public Act 97-542)

1 ~~this amendatory Act of the 97th General Assembly~~ may, by
2 ordinance or resolution, submit to the voters of the county the
3 question of reducing or discontinuing the tax. In the ordinance
4 or resolution, the county board shall certify the question to
5 the proper election authority in accordance with the Election
6 Code. The election authority must submit the question in
7 substantially the following form:

8 Shall the school facility retailers' occupation tax
9 and service occupation tax (commonly referred to as the
10 "school facility sales tax") currently imposed in (name of
11 county) at a rate of (insert rate) be (reduced to (insert
12 rate)) (discontinued)?

13 If a majority of the electors voting on the question vote in
14 the affirmative, then, subject to the provisions of subsection
15 (g) of this Section, the tax shall be reduced or discontinued
16 as set forth in the question.

17 (i) This Section does not apply to Cook County.

18 (j) This Section may be cited as the County School Facility
19 Occupation Tax Law.

20 (Source: P.A. 98-584, eff. 8-27-13; 99-143, eff. 7-27-15;
21 99-217, eff. 7-31-15; revised 11-6-15.)

22 Section 10. The Illinois Municipal Code is amended by
23 changing Section 8-11-1.1 as follows:

24 (65 ILCS 5/8-11-1.1) (from Ch. 24, par. 8-11-1.1)

1 Sec. 8-11-1.1. Non-home rule municipalities; imposition of
2 taxes.

3 (a) The corporate authorities of a non-home rule
4 municipality may, upon approval of the electors of the
5 municipality pursuant to subsection (b) of this Section, impose
6 by ordinance or resolution the tax authorized in Sections
7 8-11-1.3, 8-11-1.4 and 8-11-1.5 of this Act.

8 (b) The corporate authorities of the municipality may by
9 ordinance or resolution call for the submission to the electors
10 of the municipality the question of whether the municipality
11 shall impose such tax. If imposed on or after the effective
12 date of this amendatory Act of the 99th General Assembly, this
13 tax may be imposed for a period of not less than 5 years but not
14 more than 23 years, unless terminated earlier by a vote of the
15 corporate authorities of the municipality. Once the tax imposed
16 under this Section terminates, it may be imposed again, subject
17 to the same time limitations. Such question shall be certified
18 by the municipal clerk to the election authority in accordance
19 with Section 28-5 of the Election Code and shall be in a form
20 in accordance with Section 16-7 of the Election Code.

21 Notwithstanding any provision of law to the contrary, if
22 the proceeds of the tax may be used for municipal operations
23 pursuant to Section 8-11-1.3, 8-11-1.4, or 8-11-1.5, then the
24 election authority must submit the question in substantially
25 the following form:

26 Shall the corporate authorities of the municipality be

1 authorized to levy a tax (commonly referred to as "sales
2 tax") at a rate of (rate)% for a period not to exceed
3 (number of years) for expenditures on municipal
4 operations, expenditures on public infrastructure, or
5 property tax relief?

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

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

19 Beginning January 1, 1992 and through December 31, 1992, an
20 ordinance or resolution imposing or discontinuing the tax
21 hereunder shall be adopted and a certified copy thereof filed
22 with the Department on or before the first day of July,
23 whereupon the Department shall proceed to administer and
24 enforce this Section as of the first day of October next
25 following such adoption and filing.

26 Beginning January 1, 1993, and through September 30, 2002,

1 an ordinance or resolution imposing or discontinuing the tax
2 hereunder shall be adopted and a certified copy thereof filed
3 with the Department on or before the first day of October,
4 whereupon the Department shall proceed to administer and
5 enforce this Section as of the first day of January next
6 following such adoption and filing.

7 Beginning October 1, 2002, and through December 31, 2013,
8 an ordinance or resolution imposing or discontinuing the tax
9 under this Section or effecting a change in the rate of tax
10 must either (i) be adopted and a certified copy of the
11 ordinance or resolution filed with the Department on or before
12 the first day of April, whereupon the Department shall proceed
13 to administer and enforce this Section as of the first day of
14 July next following the adoption and filing; or (ii) be adopted
15 and a certified copy of the ordinance or resolution filed with
16 the Department on or before the first day of October, whereupon
17 the Department shall proceed to administer and enforce this
18 Section as of the first day of January next following the
19 adoption and filing.

20 Beginning January 1, 2014, ~~if~~ an ordinance or resolution
21 imposing the tax under this Section, discontinuing the tax
22 under this Section, or effecting a change in the rate of tax
23 under this Section shall be ~~is~~ adopted and, a certified copy
24 thereof, together with a certification that the ordinance or
25 resolution received referendum approval in the case of the
26 imposition of or increase in the rate of such tax, shall be

1 filed with the Department of Revenue, either (i) on or before
2 the first day of May, whereupon the Department shall proceed to
3 administer and enforce this Section as of the first day of July
4 next following the adoption and filing; or (ii) on or before
5 the first day of October, whereupon the Department shall
6 proceed to administer and enforce this Section as of the first
7 day of January next following the adoption and filing. If a tax
8 imposed under this Section will sunset as provided in
9 subsection (b), a certified copy of an ordinance that states
10 the sunset date must be filed with the Illinois Department of
11 Revenue in the same timeframes as established in this paragraph
12 for the imposition of the tax and the Department shall
13 discontinue collection of the tax on its sunset date.

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

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

14 A non-home rule municipality may file a certified copy of
15 an ordinance or resolution, with a certification that the
16 ordinance or resolution received referendum approval in the
17 case of the imposition of the tax, with the Department of
18 Revenue, as required under this Section, only after October 2,
19 2000.

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

22 (Source: P.A. 98-584, eff. 8-27-13.)

23 Section 99. Effective date. This Act takes effect upon
24 becoming law."