

SB0486



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB0486

Introduced 1/24/2017, by Sen. John J. Cullerton

SYNOPSIS AS INTRODUCED:

35 ILCS 636/5-5

Amends the Simplified Municipal Telecommunications Tax Act. Makes a technical change in a Section concerning legislative intent.

LRB100 05150 HLH 15160 b

A BILL FOR

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 Simplified Municipal Telecommunications Tax
5 Act is amended by changing Section 5-5 as follows:

6 (35 ILCS 636/5-5)

7 Sec. 5-5. Legislative intent. ~~The~~ ~~The~~ General Assembly has
8 authorized the corporate authorities of any municipality to
9 impose various fees and taxes on the privilege of originating
10 or receiving telecommunications, and on retailers engaged in
11 the business of transmitting such telecommunications, all of
12 which are remitted by such retailers directly to the imposing
13 municipality. To simplify the imposition and collection of
14 municipal telecommunications taxes and to reduce complication
15 and burden, the General Assembly is repealing the municipal
16 telecommunications tax, the municipal tax on the occupation or
17 privilege of transmitting messages, and the municipal
18 infrastructure maintenance fee, and is enacting this
19 Simplified Municipal Telecommunications Tax Act which provides
20 for a single municipally imposed telecommunications tax which,
21 for municipalities with populations of less than 500,000, will
22 be collected by the Illinois Department of Revenue, but which,
23 for municipalities of 500,000 or more, will continue to be

1 collected by such municipalities.

2 (Source: P.A. 92-526, eff. 7-1-02.)