

1 AN ACT concerning municipalities.

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,
9 8-11-5, 8-11-6, and 8-11-6b on and after September 1, 1990,
10 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
13 on the use, sale or purchase of tangible personal property
14 based 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
20 of units of cigarettes or tobacco products (provided,
21 however, that a home rule municipality that has not imposed a
22 tax based on the number of units of cigarettes or tobacco
23 products before July 1, 1993, shall not impose such a tax
24 after that date); (3) a tax, however measured, based on the
25 use of a hotel or motel room or similar facility; (4) a tax,
26 however measured, on the sale or transfer of real property;
27 (5) a tax, however measured, on lease receipts; (6) a tax on
28 food prepared for immediate consumption and on alcoholic
29 beverages sold by a business which provides for on premise
30 consumption of said food or alcoholic beverages; or (7) a tax
31 on the retail sale of tangible personal property based on the

1 selling price, not to exceed the rate of 1% of that tangible
2 personal property, within a Business District created
3 pursuant to Division 74.3 of Article 11 of this Code; or
4 other taxes not based on the selling or purchase price or
5 gross receipts from the use, sale or purchase of tangible
6 personal property. This Section is not intended to affect
7 any existing tax on food and beverages prepared for immediate
8 consumption on the premises where the sale occurs, or any
9 existing tax on alcoholic beverages, or any existing tax
10 imposed on the charge for renting a hotel or motel room,
11 which was in effect January 15, 1988, or any extension of the
12 effective date of such an existing tax by ordinance of the
13 municipality imposing the tax, which extension is hereby
14 authorized, in any non-home rule municipality in which the
15 imposition of such a tax has been upheld by judicial
16 determination, nor is this Section intended to preempt the
17 authority granted by Public Act 85-1006. This Section is a
18 limitation, pursuant to subsection (g) of Section 6 of
19 Article VII of the Illinois Constitution, on the power of
20 home rule units to tax.

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

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