

1 AMENDMENT TO SENATE BILL 594

2 AMENDMENT NO. _____. Amend Senate Bill 594, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Illinois Municipal Code is amended by
6 changing Section 8-11-6a as follows:

7 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

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

1 tax based on the number of units of cigarettes or tobacco
2 products before July 1, 1993, shall not impose such a tax
3 after that date); (3) a tax, however measured, based on the
4 use of a hotel or motel room or similar facility; (4) a tax,
5 however measured, on the sale or transfer of real property;
6 (5) a tax, however measured, on lease receipts; (6) a tax on
7 food prepared for immediate consumption and on alcoholic
8 beverages sold by a business which provides for on premise
9 consumption of said food or alcoholic beverages; ~~or~~ (7) a tax
10 on the retail sale of tangible personal property based on the
11 selling price, not to exceed the rate of 1% of that tangible
12 personal property, within a Business District created
13 pursuant to Division 74.3 of Article 11 of this Code; or (8)
14 other taxes not based on the selling or purchase price or
15 gross receipts from the use, sale or purchase of tangible
16 personal property. This Section is not intended to affect
17 any existing tax on food and beverages prepared for immediate
18 consumption on the premises where the sale occurs, or any
19 existing tax on alcoholic beverages, or any existing tax
20 imposed on the charge for renting a hotel or motel room,
21 which was in effect January 15, 1988, or any extension of the
22 effective date of such an existing tax by ordinance of the
23 municipality imposing the tax, which extension is hereby
24 authorized, in any non-home rule municipality in which the
25 imposition of such a tax has been upheld by judicial
26 determination, nor is this Section intended to preempt the
27 authority granted by Public Act 85-1006. This Section is a
28 limitation, pursuant to subsection (g) of Section 6 of
29 Article VII of the Illinois Constitution, on the power of
30 home rule units to tax.

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

32 Section 99. Effective date. This Act takes effect upon
33 becoming law."