

95TH GENERAL ASSEMBLY State of Illinois 2007 and 2008 HB6679

by Rep. Paul D. Froehlich

SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1007.5 new

Amends the Counties Code. Provides that the voters of Cook County may, by initiative petition and referendum, modify the rate of a retailers' occupation tax and a service occupation tax imposed by the county and limit the amount of any expenditure made by the county. Preempts home rule powers. Effective immediately.

LRB095 21866 HLH 52120 b

FISCAL NOTE ACT MAY APPLY

HOME RULE NOTE ACT MAY APPLY

STATE MANDATES ACT MAY REQUIRE REIMBURSEMENT

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1 AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Counties Code is amended by adding Section 5-1007.5 as follows:
- 6 (55 ILCS 5/5-1007.5 new)
- 7 <u>Sec. 5-1007.5. Cook County Taxpayers' Initiative Act.</u>
- (a) The voters of Cook County may, by initiative petition 8 and referendum, pass a binding measure to modify the rate of any tax imposed under Sections 5-1006 and 5-1007 of this Code. 10 The petition must be signed by a number of voters equal to at 11 least 8% of the votes cast in the county during the last 12 preceding gubernatorial election. The petition shall be 13 14 submitted to the county board not more than 12 months prior to the general election at which the question will appear on the 15 16 ballot. The county board shall certify the question to the 17 proper election officials, who shall submit the question at the
- "Shall the rate of the retailers' occupation tax and service occupation tax imposed by Cook County be (reduced/increased) from (current rate) to (new rate)?"

 Votes shall be recorded as "Yes" or "No". If a majority of

question shall be in substantially the following form:

next general election in accordance with the Election Code. The

1	votes cast on the proposition are in favor of the modification,
2	then the rate shall be modified beginning on the first day of
3	the first month to occur not less than 30 calendar days after
4	the question is submitted to the voters.

(b) The voters of Cook County may, by initiative petition and referendum, pass a binding measure to limit the amount of any expenditure made by the county during its next fiscal year. The petition must be signed by a number of voters equal to at least 8% of the votes cast in the county during the last preceding qubernatorial election. The petition shall be submitted to the county board not more than 12 months prior to the general election at which the question will appear on the ballot. The county board shall certify the question to the proper election officials, who shall submit the question at the next general election in accordance with the Election Code. The question shall be in substantially the following form:

"Shall Cook County's expenditure for (state the nature of the expenditure) in (fiscal year) be limited to (percent) of its (previous fiscal year) expenditure for (state the nature of the expenditure)?"

Votes shall be recorded as "Yes" or "No". If a majority of votes cast on the proposition are in favor of the limitation, then the expenditure shall be limited as provided in the question.

A home rule unit may not regulate taxation and expenditures in a manner that is inconsistent with this Section. This

- 1 Section is a limitation of home rule powers and functions under
- 2 <u>subsection (g) of Section 6 of Article VII of the Illinois</u>
- 3 <u>Constitution</u>.
- 4 Section 99. Effective date. This Act takes effect upon
- 5 becoming law.