



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB1640

Introduced 2/18/2009, by Rep. Michael J. Madigan - Barbara Flynn Currie - Paul D. Froehlich

#### SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-1.5

from Ch. 24, par. 8-11-1.5

Amends the Illinois Municipal Code. Makes a technical change in a Section concerning a non-home rule municipal use tax.

LRB096 05211 RLJ 15277 b

1 AN ACT concerning local government.

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 8-11-1.5 as follows:

6 (65 ILCS 5/8-11-1.5) (from Ch. 24, par. 8-11-1.5)

7 Sec. 8-11-1.5. Non-Home Rule Municipal Use Tax Act. ~~The~~ The  
8 corporate authorities of a non-home rule municipality may  
9 impose a tax upon the privilege of using, in such municipality,  
10 any item of tangible personal property which is purchased at  
11 retail from a retailer, and which is titled or registered with  
12 an agency of this State's government, based on the selling  
13 price of such tangible personal property, as "selling price" is  
14 defined in the Use Tax Act, for expenditure on public  
15 infrastructure or for property tax relief or both as defined in  
16 Section 8-11-1.2, if approved by referendum as provided in  
17 Section 8-11-1.1. The tax imposed may not be more than 1% and  
18 may be imposed only in 1/4% increments. Such tax shall be  
19 collected from persons whose Illinois address for title or  
20 registration purposes is given as being in such municipality.  
21 Such tax shall be collected by the municipality imposing such  
22 tax. A non-home rule municipality may not impose and collect  
23 the tax prior to January 1, 2002.

1           This Section shall be known and may be cited as the  
2           "Non-Home Rule Municipal Use Tax Act".  
3           (Source: P.A. 94-679, eff. 1-1-06.)