

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. If and only if House Bill 5547 of the 97th  
5 General Assembly becomes law as engrossed, then the Illinois  
6 Municipal Code is amended by changing Section 8-11-6a as  
7 follows:

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

9 Sec. 8-11-6a. Home rule municipalities; preemption of  
10 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,  
11 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September  
12 1, 1990, no home rule municipality has the authority to impose,  
13 pursuant to its home rule authority, a retailer's occupation  
14 tax, service occupation tax, use tax, sales tax or other tax on  
15 the use, sale or purchase of tangible personal property based  
16 on the gross receipts from such sales or the selling or  
17 purchase price of said tangible personal property.  
18 Notwithstanding the foregoing, this Section does not preempt  
19 any home rule imposed tax such as the following: (1) a tax on  
20 alcoholic beverages, whether based on gross receipts, volume  
21 sold or any other measurement; (2) a tax based on the number of  
22 units of cigarettes or tobacco products (provided, however,  
23 that a home rule municipality that has not imposed a tax based

1 on the number of units of cigarettes or tobacco products before  
2 July 1, 1993, shall not impose such a tax after that date); (3)  
3 a tax, however measured, based on the use of a hotel or motel  
4 room or similar facility; (4) a tax, however measured, on the  
5 sale or transfer of real property; (5) a tax, however measured,  
6 on lease receipts; (6) a tax on food prepared for immediate  
7 consumption and on alcoholic beverages sold by a business which  
8 provides for on premise consumption of said food or alcoholic  
9 beverages; or (7) other taxes not based on the selling or  
10 purchase price or gross receipts from the use, sale or purchase  
11 of tangible personal property. This Section does not preempt a  
12 home rule municipality with a population of more than 2,000,000  
13 from imposing a tax, however measured, on the use, for  
14 consideration, of a parking lot, garage, or other parking  
15 facility. This Section is not intended to affect any existing  
16 tax on food and beverages prepared for immediate consumption on  
17 the premises where the sale occurs, or any existing tax on  
18 alcoholic beverages, or any existing tax imposed on the charge  
19 for renting a hotel or motel room, which was in effect January  
20 15, 1988, or any extension of the effective date of such an  
21 existing tax by ordinance of the municipality imposing the tax,  
22 which extension is hereby authorized, in any non-home rule  
23 municipality in which the imposition of such a tax has been  
24 upheld by judicial determination, nor is this Section intended  
25 to preempt the authority granted by Public Act 85-1006. This  
26 Section is a limitation, pursuant to subsection (g) of Section

1 6 of Article VII of the Illinois Constitution, on the power of  
2 home rule units to tax.

3 (Source: 09700HB5547eng.)

4 Section 10. If and only if House Bill 5547 of the 97th  
5 General Assembly becomes law as engrossed, then the Counties  
6 Code is amended by changing Section 5-1009 as follows:

7 (55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

8 Sec. 5-1009. Limitation on home rule powers. Except as  
9 provided in Sections 5-1006, 5-1006.5, 5-1007 and 5-1008, on  
10 and after September 1, 1990, no home rule county has the  
11 authority to impose, pursuant to its home rule authority, a  
12 retailer's occupation tax, service occupation tax, use tax,  
13 sales tax or other tax on the use, sale or purchase of tangible  
14 personal property based on the gross receipts from such sales  
15 or the selling or purchase price of said tangible personal  
16 property. Notwithstanding the foregoing, this Section does not  
17 preempt any home rule imposed tax such as the following: (1) a  
18 tax on alcoholic beverages, whether based on gross receipts,  
19 volume sold or any other measurement; (2) a tax based on the  
20 number of units of cigarettes or tobacco products; (3) a tax,  
21 however measured, based on the use of a hotel or motel room or  
22 similar facility; (4) a tax, however measured, on the sale or  
23 transfer of real property; (5) a tax, however measured, on  
24 lease receipts; (6) a tax on food prepared for immediate

1 consumption and on alcoholic beverages sold by a business which  
2 provides for on premise consumption of said food or alcoholic  
3 beverages; or (7) other taxes not based on the selling or  
4 purchase price or gross receipts from the use, sale or purchase  
5 of tangible personal property. This Section does not preempt a  
6 home rule county from imposing a tax, however measured, on the  
7 use, for consideration, of a parking lot, garage, or other  
8 parking facility. This Section is a limitation, pursuant to  
9 subsection (g) of Section 6 of Article VII of the Illinois  
10 Constitution, on the power of home rule units to tax.

11 (Source: 09700HB5547eng.)

12 Section 99. Effective date. This Act takes effect upon  
13 becoming law or on the effective date of House Bill 5547 of the  
14 97th General Assembly, whichever is later.