97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB0108

Introduced 1/27/2011, by Sen. Larry K. Bomke

SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-1.2

from Ch. 24, par. 8-11-1.2

Amends the Illinois Municipal Code. Provides that, in provisions concerning municipal retailers' occupation taxes, "public infrastructure" includes broadband and fiber optic networks and systems and certain debt service, planning, and engineering costs. Effective immediately.

LRB097 05689 HLH 45752 b

FISCAL NOTE ACT MAY APPLY

A BILL FOR

1

AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, 2 represented in the General Assembly: 3

Section 5. The Illinois Municipal Code is amended by 4 5 changing Section 8-11-1.2 as follows:

(65 ILCS 5/8-11-1.2) (from Ch. 24, par. 8-11-1.2) 6

Sec. 8-11-1.2. Definition. As used in Sections 8-11-1.3, 7 8-11-1.4 and 8-11-1.5 of this Act: 8

9 "Public infrastructure" means municipal roads and (a) streets, access roads, bridges, and sidewalks; waste disposal 10 systems; broadband and fiber optic networks and systems; and 11 12 water and sewer line extensions, water distribution and 13 purification facilities, storm water drainage and retention 14 facilities, and sewage treatment facilities; planning and engineering costs related to the development of any of the 15 16 foregoing; and any debt service costs associated with or 17 incurred for any of the foregoing. For purposes of referenda authorizing the imposition of taxes by the City of DuQuoin 18 19 under Sections 8-11-1.3, 8-11-1.4, and 8-11-1.5 of this Act that are approved in November, 2002, or for purposes of 20 21 referenda authorizing the imposition of taxes by the Village of Forsyth under Sections 8-11-1.3, 8-11-1.4, and 8-11-1.5 of this 22 Act that are approved after the effective date of this 23

amendatory Act of the 94th General Assembly, "public
infrastructure" shall also include public schools.

3 (b) "Property tax relief" means the action of a 4 municipality to reduce the levy for real estate taxes or avoid 5 an increase in the levy for real estate taxes that would 6 otherwise have been required. Property tax relief or the 7 avoidance of property tax must uniformly apply to all classes 8 of property.

9 (Source: P.A. 94-1078, eff. 1-9-07; 95-331, eff. 8-21-07.)

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