

# HB0476



## 98TH GENERAL ASSEMBLY

### State of Illinois

2013 and 2014

**HB0476**

Introduced 1/25/2013, by Rep. Michael J. Madigan

#### 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.

LRB098 03294 OMW 33309 b

A BILL FOR

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. If the tax is approved by referendum on or  
18 after the effective date of this amendatory Act of the 96th  
19 General Assembly, the corporate authorities of a non-home rule  
20 municipality may, until December 31, 2020, use the proceeds of  
21 the tax for expenditure on municipal operations, in addition to  
22 or in lieu of any expenditure on public infrastructure or for  
23 property tax relief. The tax imposed may not be more than 1%

1 and may be imposed only in 1/4% increments. Such tax shall be  
2 collected from persons whose Illinois address for title or  
3 registration purposes is given as being in such municipality.  
4 Such tax shall be collected by the municipality imposing such  
5 tax. A non-home rule municipality may not impose and collect  
6 the tax prior to January 1, 2002.

7 This Section shall be known and may be cited as the  
8 "Non-Home Rule Municipal Use Tax Act".

9 (Source: P.A. 96-1057, eff. 7-14-10; 97-837, eff. 7-20-12.)