

**SB3563**



**98TH GENERAL ASSEMBLY**

**State of Illinois**

**2013 and 2014**

**SB3563**

Introduced 2/14/2014, by Sen. Dan Kotowski

**SYNOPSIS AS INTRODUCED:**

65 ILCS 5/8-11-6a

from Ch. 24, par. 8-11-6a

Amends the Illinois Municipal Code. Provides that home rule municipalities may impose a tax on tobacco products, however measured.

LRB098 18947 JLK 54095 b

FISCAL NOTE ACT  
MAY APPLY

**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 8-11-6a as follows:

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

7 Sec. 8-11-6a. Home rule municipalities; preemption of  
8 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,  
9 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September  
10 1, 1990, no home rule municipality has the authority to impose,  
11 pursuant to its home rule authority, a retailer's occupation  
12 tax, service occupation tax, use tax, sales tax or other tax on  
13 the use, sale or purchase of tangible personal property based  
14 on the gross receipts from such sales or the selling or  
15 purchase price of said tangible personal property.  
16 Notwithstanding the foregoing, this Section does not preempt  
17 any home rule imposed tax such as the following: (1) a tax on  
18 alcoholic beverages, whether based on gross receipts, volume  
19 sold or any other measurement; (2) a tax based on the number of  
20 units of cigarettes or a tax on tobacco products, however  
21 measured (provided, however, that a home rule municipality that  
22 has not imposed a tax based on the number of units of  
23 cigarettes ~~or tobacco products~~ before July 1, 1993, shall not

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

1 home rule units to tax.

2 (Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)