



Sen. Dan Kotowski

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1 AMENDMENT TO SENATE BILL 3563

2 AMENDMENT NO. _____. Amend Senate Bill 3563 by replacing
3 everything after the enacting clause with the following:

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

1 any home rule imposed tax such as the following: (1) a tax on
2 alcoholic beverages, whether based on gross receipts, volume
3 sold or any other measurement; (2) a tax based on the number of
4 units of cigarettes or tobacco products (provided, however,
5 that a home rule municipality that has not imposed a tax based
6 on the number of units of cigarettes or tobacco products before
7 July 1, 1993, shall not impose such a tax after that date); (3)
8 a tax, however measured, based on the use of a hotel or motel
9 room or similar facility; (4) a tax, however measured, on the
10 sale or transfer of real property; (5) a tax, however measured,
11 on lease receipts; (6) a tax on food prepared for immediate
12 consumption and on alcoholic beverages sold by a business which
13 provides for on premise consumption of said food or alcoholic
14 beverages; or (7) other taxes not based on the selling or
15 purchase price or gross receipts from the use, sale or purchase
16 of tangible personal property. This Section does not preempt a
17 home rule municipality with a population of more than 2,000,000
18 from imposing a tax, however measured, on the use, for
19 consideration, of a parking lot, garage, or other parking
20 facility. This Section is not intended to affect any existing
21 tax on food and beverages prepared for immediate consumption on
22 the premises where the sale occurs, or any existing tax on
23 alcoholic beverages, or any existing tax imposed on the charge
24 for renting a hotel or motel room, which was in effect January
25 15, 1988, or any extension of the effective date of such an
26 existing tax by ordinance of the municipality imposing the tax,

1 which extension is hereby authorized, in any non-home rule
2 municipality in which the imposition of such a tax has been
3 upheld by judicial determination, nor is this Section intended
4 to preempt the authority granted by Public Act 85-1006. Nothing
5 in this Section shall be construed as prohibiting a home rule
6 municipality that imposed a tax based on the number of units of
7 cigarettes or tobacco products before July 1, 1993 from
8 imposing a tax on either the number of units of cigarettes or
9 tobacco products, or both, on or after July 1, 1993. The
10 language set forth in this amendatory Act of the 98th General
11 Assembly is intended to be a restatement and clarification of
12 existing law. This Section is a limitation, pursuant to
13 subsection (g) of Section 6 of Article VII of the Illinois
14 Constitution, on the power of home rule units to tax.

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

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