

SB3630



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3630

Introduced 2/5/2026, by Sen. Javier L. Cervantes

SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-6a

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

Amends the Illinois Municipal Code. In provisions relating to preemption of certain taxes in home rule municipalities, provides that nothing in the provisions shall prevent a tax based upon the number of units of cigarettes, on other tobacco products, or both if the home rule municipality imposed a tax either based on the number of units of cigarettes or on other tobacco products before July 1, 1993 (rather than, if a home rule municipality had not imposed a tax based on the number of units of cigarettes or tobacco products before July 1, 1993, the home rule municipality may not impose such a tax after that date).

LRB104 19506 RTM 32954 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 8-11-6a 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, 8-11-23, 8-11-24, and 11-74.3-6 on
10 and after September 1, 1990, no home rule municipality 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, on other ~~or~~ tobacco products,
21 or both if the ~~(provided, however, that~~ a home rule
22 municipality ~~that has not~~ imposed a tax either based on the
23 number of units of cigarettes or on other tobacco products

1 before July 1, 1993, ~~shall not impose such a tax after that~~
2 ~~date~~; (3) a tax, however measured, based on the use of a hotel
3 or motel room or similar facility; (4) a tax, however
4 measured, on the sale or transfer of real property; (5) a tax,
5 however measured, on lease receipts; (6) a tax on food
6 prepared for immediate consumption and on alcoholic beverages
7 sold by a business which provides for on premise consumption
8 of said food or alcoholic beverages; or (7) other taxes not
9 based on the selling or purchase price or gross receipts from
10 the use, sale or purchase of tangible personal property. This
11 Section does not preempt a home rule municipality with a
12 population of more than 2,000,000 from imposing a tax, however
13 measured, on the use, for consideration, of a parking lot,
14 garage, or other parking facility. This Section is not
15 intended to affect any existing tax on food and beverages
16 prepared for immediate consumption on the premises where the
17 sale occurs, or any existing tax on alcoholic beverages, or
18 any existing tax imposed on the charge for renting a hotel or
19 motel room, which was in effect January 15, 1988, or any
20 extension of the effective date of such an existing tax by
21 ordinance of the municipality imposing the tax, which
22 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. On and
26 after December 1, 2019, no home rule municipality has the

1 authority to impose, pursuant to its home rule authority, a
2 tax, however measured, on sales of aviation fuel, as defined
3 in Section 3 of the Retailers' Occupation Tax Act, unless the
4 tax is not subject to the revenue use requirements of 49 U.S.C.
5 47107(b) and 49 U.S.C. 47133, or unless the tax revenue is
6 expended for airport-related purposes. For purposes of this
7 Section, "airport-related purposes" has the meaning ascribed
8 in Section 6z-20.2 of the State Finance Act. Aviation fuel
9 shall be excluded from tax only if, and for so long as, the
10 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
11 47133 are binding on the municipality. This Section is a
12 limitation, pursuant to subsection (g) of Section 6 of Article
13 VII of the Illinois Constitution, on the power of home rule
14 units to tax. The changes made to this Section by Public Act
15 101-10 are a denial and limitation of home rule powers and
16 functions under subsection (g) of Section 6 of Article VII of
17 the Illinois Constitution.

18 (Source: P.A. 103-781, eff. 8-5-24.)