

HB0947



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB0947

by Rep. Michael J. Madigan

SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-3

from Ch. 24, par. 8-11-3

Amends the Illinois Municipal Code. Makes a technical change in a Section concerning municipal cigarette taxes.

LRB101 03327 AWJ 48335 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 8-11-3 as follows:

6 (65 ILCS 5/8-11-3) (from Ch. 24, par. 8-11-3)

7 Sec. 8-11-3. The ~~The~~ corporate authorities of any
8 municipality may tax persons engaged in the business of selling
9 cigarettes at retail, at a rate of not exceeding one cent per
10 package of 20 cigarettes and may provide for the administration
11 and enforcement of such tax, and for the collection thereof
12 from the persons subject to the tax, or their suppliers, or
13 from taxpayers and suppliers, as the corporate authorities
14 determine to be necessary or practicable for the effective
15 administration of the tax.

16 The tax herein authorized may not be levied during any
17 period in which there is in force a municipal retailers'
18 occupation tax levied under authority of Section 8-11-1. The
19 adoption of a municipal retailers' occupation tax shall not,
20 however, affect liabilities, obligations and penalties
21 incurred by any persons pursuant to an ordinance or resolution
22 imposing a cigarette tax under this Section 8-11-3 and
23 providing for its administration and enforcement, in respect to

1 any period during which the cigarette tax has been in effect.
2 Nor shall any suit, action or remedy instituted or authorized
3 under the cigarette tax ordinance or resolution be abated or
4 otherwise affected by the adoption of a municipal retailers'
5 occupation tax ordinance or resolution.

6 (Source: Laws 1961, p. 576.)