

# SB0158



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB0158

Introduced 1/31/2023, by Sen. Mattie Hunter

### SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-1.1

from Ch. 24, par. 8-11-1.1

Amends the Illinois Municipal Code. Removes a requirement that the imposition of certain non-home rule use and occupation taxes is subject to referendum approval. Effective immediately.

LRB103 00008 AWJ 45008 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 8-11-1.1 as follows:

6 (65 ILCS 5/8-11-1.1) (from Ch. 24, par. 8-11-1.1)

7 Sec. 8-11-1.1. Non-home rule municipalities; imposition of  
8 taxes.

9 (a) The corporate authorities of a non-home rule  
10 municipality may, ~~upon approval of the electors of the~~  
11 ~~municipality pursuant to subsection (b) of this Section,~~  
12 impose by ordinance or resolution the taxes ~~tax~~ authorized in  
13 Sections 8-11-1.3, 8-11-1.4 and 8-11-1.5 of this Act.

14 (b) (Blank). ~~The corporate authorities of the municipality~~  
15 ~~may by ordinance or resolution call for the submission to the~~  
16 ~~electors of the municipality the question of whether the~~  
17 ~~municipality shall impose such tax. Such question shall be~~  
18 ~~certified by the municipal clerk to the election authority in~~  
19 ~~accordance with Section 28-5 of the Election Code and shall be~~  
20 ~~in a form in accordance with Section 16-7 of the Election Code.~~

21 ~~Notwithstanding any provision of law to the contrary, if~~  
22 ~~the proceeds of the tax may be used for municipal operations~~  
23 ~~pursuant to Section 8-11-1.3, 8-11-1.4, or 8-11-1.5, then the~~

1 ~~election authority must submit the question in substantially~~  
2 ~~the following form:~~

3 ~~Shall the corporate authorities of the municipality be~~  
4 ~~authorized to levy a tax at a rate of (rate)% for~~  
5 ~~expenditures on municipal operations, expenditures on~~  
6 ~~public infrastructure, or property tax relief?~~

7 ~~If a majority of the electors in the municipality voting~~  
8 ~~upon the question vote in the affirmative, such tax shall be~~  
9 ~~imposed.~~

10 (c) Until January 1, 1992, an ordinance or resolution  
11 imposing the tax of not more than 1% hereunder or  
12 discontinuing the same shall be adopted and a certified copy  
13 thereof, together with a certification that the ordinance or  
14 resolution received referendum approval in the case of the  
15 imposition of such tax, filed with the Department of Revenue,  
16 on or before the first day of June, whereupon the Department  
17 shall proceed to administer and enforce the additional tax or  
18 to discontinue the tax, as the case may be, as of the first day  
19 of September next following such adoption and filing.

20 Beginning January 1, 1992 and through December 31, 1992,  
21 an ordinance or resolution imposing or discontinuing the tax  
22 hereunder shall be adopted and a certified copy thereof filed  
23 with the Department on or before the first day of July,  
24 whereupon the Department shall proceed to administer and  
25 enforce this Section as of the first day of October next  
26 following such adoption and filing.

1           Beginning January 1, 1993, and through September 30, 2002,  
2 an ordinance or resolution imposing or discontinuing the tax  
3 hereunder shall be adopted and a certified copy thereof filed  
4 with the Department on or before the first day of October,  
5 whereupon the Department shall proceed to administer and  
6 enforce this Section as of the first day of January next  
7 following such adoption and filing.

8           Beginning October 1, 2002, and through December 31, 2013,  
9 an ordinance or resolution imposing or discontinuing the tax  
10 under this Section or effecting a change in the rate of tax  
11 must either (i) be adopted and a certified copy of the  
12 ordinance or resolution filed with the Department on or before  
13 the first day of April, whereupon the Department shall proceed  
14 to administer and enforce this Section as of the first day of  
15 July next following the adoption and filing; or (ii) be  
16 adopted and a certified copy of the ordinance or resolution  
17 filed with the Department on or before the first day of  
18 October, whereupon the Department shall proceed to administer  
19 and enforce this Section as of the first day of January next  
20 following the adoption and filing.

21           Beginning January 1, 2014, if an ordinance or resolution  
22 imposing the tax under this Section, discontinuing the tax  
23 under this Section, or effecting a change in the rate of tax  
24 under this Section is adopted, a certified copy thereof,  
25 ~~together with a certification that the ordinance or resolution~~  
26 ~~received referendum approval in the case of the imposition of~~

1 ~~or increase in the rate of such tax,~~ shall be filed with the  
2 Department of Revenue, either (i) on or before the first day of  
3 May, whereupon the Department shall proceed to administer and  
4 enforce this Section as of the first day of July next following  
5 the adoption and filing; or (ii) on or before the first day of  
6 October, whereupon the Department shall proceed to administer  
7 and enforce this Section as of the first day of January next  
8 following the adoption and filing.

9       Notwithstanding any provision in this Section to the  
10 contrary, if, in a non-home rule municipality with more than  
11 150,000 but fewer than 200,000 inhabitants, as determined by  
12 the last preceding federal decennial census, an ordinance or  
13 resolution under this Section imposes or discontinues a tax or  
14 changes the tax rate as of July 1, 2007, then that ordinance or  
15 resolution, together with a certification that the ordinance  
16 or resolution received referendum approval in the case of the  
17 imposition of the tax, must be adopted and a certified copy of  
18 that ordinance or resolution must be filed with the Department  
19 on or before May 15, 2007, whereupon the Department shall  
20 proceed to administer and enforce this Section as of July 1,  
21 2007.

22       Notwithstanding any provision in this Section to the  
23 contrary, if, in a non-home rule municipality with more than  
24 6,500 but fewer than 7,000 inhabitants, as determined by the  
25 last preceding federal decennial census, an ordinance or  
26 resolution under this Section imposes or discontinues a tax or

1 changes the tax rate on or before May 20, 2009, then that  
2 ordinance or resolution, together with a certification that  
3 the ordinance or resolution received referendum approval in  
4 the case of the imposition of the tax, must be adopted and a  
5 certified copy of that ordinance or resolution must be filed  
6 with the Department on or before May 20, 2009, whereupon the  
7 Department shall proceed to administer and enforce this  
8 Section as of July 1, 2009.

9 A non-home rule municipality may file a certified copy of  
10 an ordinance or resolution, ~~with a certification that the~~  
11 ~~ordinance or resolution received referendum approval in the~~  
12 ~~case of the imposition of the tax,~~ with the Department of  
13 Revenue, as required under this Section, only after October 2,  
14 2000.

15 The tax authorized by this Section may not be more than 1%  
16 and may be imposed only in 1/4% increments.

17 (Source: P.A. 98-584, eff. 8-27-13.)

18 Section 99. Effective date. This Act takes effect upon  
19 becoming law.