



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

Introduced 2/6/2004, by Tom Cross

SYNOPSIS AS INTRODUCED:

35 ILCS 636/5-5

Amends the Simplified Municipal Telecommunications Tax Act. Makes a technical change in a Section concerning legislative intent.

LRB093 17517 SJM 43186 b

1 AN ACT concerning taxes.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Simplified Municipal Telecommunications Tax
5 Act is amended by changing Section 5-5 as follows:

6 (35 ILCS 636/5-5)

7 Sec. 5-5. Legislative intent. The General Assembly has
8 authorized the corporate authorities of any municipality to
9 impose various fees and taxes on the privilege of originating
10 or receiving telecommunications, and on retailers engaged in
11 the business of transmitting those ~~such~~ telecommunications,
12 all of which are remitted by such retailers directly to the
13 imposing municipality. To simplify the imposition and
14 collection of municipal telecommunications taxes and to reduce
15 complication and burden, the General Assembly is repealing the
16 municipal telecommunications tax, the municipal tax on the
17 occupation or privilege of transmitting messages, and the
18 municipal infrastructure maintenance fee, and is enacting this
19 Simplified Municipal Telecommunications Tax Act which provides
20 for a single municipally imposed telecommunications tax which,
21 for municipalities with populations of less than 500,000, will
22 be collected by the Illinois Department of Revenue, but which,
23 for municipalities of 500,000 or more, will continue to be
24 collected by such municipalities.

25 (Source: P.A. 92-526, eff. 7-1-02.)