

# HB3820



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB3820

Introduced 2/25/2009, by Rep. Paul D. Froehlich

#### SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1007.5 new

Amends the Counties Code. Provides that the voters of Cook County may, by initiative petition and referendum, modify the rate of a retailers' occupation tax and a service occupation tax imposed by the county and limit the amount of any expenditure made by the county. Preempts home rule powers. Effective immediately.

LRB096 03808 HLH 13840 b

FISCAL NOTE ACT  
MAY APPLY

HOME RULE NOTE  
ACT MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Counties Code is amended by adding Section  
5 5-1007.5 as follows:

6 (55 ILCS 5/5-1007.5 new)

7 Sec. 5-1007.5. Cook County Taxpayers' Initiative Act.

8 (a) The voters of Cook County may, by initiative petition  
9 and referendum, pass a binding measure to modify the rate of  
10 any tax imposed under Sections 5-1006 and 5-1007 of this Code.  
11 The petition must be signed by a number of voters equal to at  
12 least 8% of the votes cast in the county during the last  
13 preceding gubernatorial election. The petition shall be  
14 submitted to the county board not more than 12 months prior to  
15 the general election at which the question will appear on the  
16 ballot. The county board shall certify the question to the  
17 proper election officials, who shall submit the question at the  
18 next general election in accordance with the Election Code. The  
19 question shall be in substantially the following form:

20 "Shall the rate of the retailers' occupation tax and  
21 service occupation tax imposed by Cook County be  
22 (reduced/increased) from (current rate) to (new rate)?"

23 Votes shall be recorded as "Yes" or "No". If a majority of

1 votes cast on the proposition are in favor of the modification,  
2 then the rate shall be modified beginning on the first day of  
3 the first month to occur not less than 30 calendar days after  
4 the question is submitted to the voters.

5 (b) The voters of Cook County may, by initiative petition  
6 and referendum, pass a binding measure to limit the amount of  
7 any expenditure made by the county during its next fiscal year.  
8 The petition must be signed by a number of voters equal to at  
9 least 8% of the votes cast in the county during the last  
10 preceding gubernatorial election. The petition shall be  
11 submitted to the county board not more than 12 months prior to  
12 the general election at which the question will appear on the  
13 ballot. The county board shall certify the question to the  
14 proper election officials, who shall submit the question at the  
15 next general election in accordance with the Election Code. The  
16 question shall be in substantially the following form:

17 "Shall Cook County's expenditure for (state the nature  
18 of the expenditure) in (fiscal year) be limited to  
19 (percent) of its (previous fiscal year) expenditure for  
20 (state the nature of the expenditure)?"

21 Votes shall be recorded as "Yes" or "No". If a majority of  
22 votes cast on the proposition are in favor of the limitation,  
23 then the expenditure shall be limited as provided in the  
24 question.

25 A home rule unit may not regulate taxation and expenditures  
26 in a manner that is inconsistent with this Section. This

1 Section is a limitation of home rule powers and functions under  
2 subsection (g) of Section 6 of Article VII of the Illinois  
3 Constitution.

4 Section 99. Effective date. This Act takes effect upon  
5 becoming law.