

1 AN ACT concerning municipalities.

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 adding Section 8-11-21 as follows:

6 (65 ILCS 5/8-11-21 new)

7 Sec. 8-11-21. Non-home rule municipal mineral tax. The  
8 corporate authorities of any non-home rule municipality may  
9 tax persons engaged in the business of selling gravel and  
10 other minerals within the municipality at a rate not to  
11 exceed 8 cents per ton of gravel or other minerals sold. The  
12 corporate authorities of the municipality may also provide  
13 for the administration, enforcement, and collection of the  
14 tax on a quarterly basis.

15 Any person required to pay a tax authorized by this  
16 Section must keep records of the amount of gravel and other  
17 minerals sold and must make those records available for  
18 inspection by authorized officials or employees of the  
19 municipality.

20 Moneys collected under this Section must be used only for  
21 the repair of infrastructure and road damage within the  
22 corporate limits of the municipality.