

1 be in a form in accordance with Section 16-7 of the Election
2 Code.

3 If a majority of the electors in the municipality voting
4 upon the question vote in the affirmative, such tax shall be
5 imposed.

6 An ordinance or resolution imposing the 1/2 of 1% tax
7 hereunder or discontinuing the same shall be adopted and a
8 certified copy thereof, together with a certification that
9 the ordinance or resolution received referendum approval in
10 the case of the imposition of such tax, filed with the
11 Department of Revenue, on or before the first day of June,
12 whereupon the Department shall proceed to administer and
13 enforce the additional tax or to discontinue the tax, as the
14 case may be, as of the first day of September next following
15 such adoption and filing. Beginning January 1, 1992, an
16 ordinance or resolution imposing or discontinuing the tax
17 hereunder shall be adopted and a certified copy thereof filed
18 with the Department on or before the first day of July,
19 whereupon the Department shall proceed to administer and
20 enforce this Section as of the first day of October next
21 following such adoption and filing. Beginning January 1,
22 1993, an ordinance or resolution imposing or discontinuing
23 the tax hereunder shall be adopted and a certified copy
24 thereof filed with the Department on or before the first day
25 of October, whereupon the Department shall proceed to
26 administer and enforce this Section as of the first day of
27 January next following such adoption and filing. A non-home
28 rule municipality may file a certified copy of an ordinance
29 or resolution, with a certification that the ordinance or
30 resolution received referendum approval in the case of the
31 imposition of the tax, with the Department of Revenue, as
32 required under this Section, only after October 2, 2000.
33 Beginning November 1, 2002, an ordinance or resolution
34 imposing or discontinuing the tax hereunder or effecting a

1 change in the rate thereof shall either (i) be adopted and a
2 certified copy thereof filed with the Department on or before
3 the first day of April, whereupon the Department shall
4 proceed to administer and enforce this Section as of the
5 first day of July next following the adoption and filing; or
6 (ii) be adopted and a certified copy thereof filed with the
7 Department on or before the first day of October, whereupon
8 the Department shall proceed to administer and enforce this
9 Section as of the first day of January next following the
10 adoption and filing.

11 (Source: P.A. 91-51, eff. 6-30-99; 91-649, eff. 1-1-00.)

12 (65 ILCS 5/8-11-1.2) (from Ch. 24, par. 8-11-1.2)

13 Sec. 8-11-1.2. Definition. As used in Sections
14 8-11-1.3, 8-11-1.4 and 8-11-1.5 of this Act, "public
15 infrastructure" means municipal roads and streets, access
16 roads, bridges, and sidewalks; waste disposal systems; and
17 water and sewer line extensions, water distribution and
18 purification facilities, storm water drainage and retention
19 facilities, and sewage treatment facilities. For purposes of
20 referenda authorizing the imposition of taxes by the City of
21 DuQuoin under Sections 8-11-1.3, 8-11-1.4, and 8-11-1.5 of
22 this Act that are approved in November, 2002, "public
23 infrastructure" shall also include public schools.

24 (Source: P.A. 91-51, eff. 6-30-99.)

25 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

26 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'
27 Occupation Tax Act. The corporate authorities of a non-home
28 rule municipality may impose a tax upon all persons engaged
29 in the business of selling tangible personal property, other
30 than on an item of tangible personal property which is titled

1 and registered by an agency of this State's Government, at
2 retail in the municipality at the rate of 1/2 of 1% for
3 expenditure on public infrastructure as defined in Section
4 8-11-1.2 if approved by referendum as provided in Section
5 8-11-1.1, of the gross receipts from such sales made in the
6 course of such business. The tax may not be imposed on the
7 sale of food for human consumption that is to be consumed off
8 the premises where it is sold (other than alcoholic
9 beverages, soft drinks, and food that has been prepared for
10 immediate consumption) and prescription and nonprescription
11 medicines, drugs, medical appliances, and insulin, urine
12 testing materials, syringes, and needles used by diabetics.
13 The tax imposed by a municipality pursuant to this Section
14 and all civil penalties that may be assessed as an incident
15 thereof shall be collected and enforced by the State
16 Department of Revenue. The certificate of registration which
17 is issued by the Department to a retailer under the
18 Retailers' Occupation Tax Act shall permit such retailer to
19 engage in a business which is taxable under any ordinance or
20 resolution enacted pursuant to this Section without
21 registering separately with the Department under such
22 ordinance or resolution or under this Section. The
23 Department shall have full power to administer and enforce
24 this Section; to collect all taxes and penalties due
25 hereunder; to dispose of taxes and penalties so collected in
26 the manner hereinafter provided, and to determine all rights
27 to credit memoranda, arising on account of the erroneous
28 payment of tax or penalty hereunder. In the administration
29 of, and compliance with, this Section, the Department and
30 persons who are subject to this Section shall have the same
31 rights, remedies, privileges, immunities, powers and duties,
32 and be subject to the same conditions, restrictions,
33 limitations, penalties and definitions of terms, and employ
34 the same modes of procedure, as are prescribed in Sections 1,

1 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to
 2 all provisions therein other than the State rate of tax), 2c,
 3 3 (except as to the disposition of taxes and penalties
 4 collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k,
 5 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12 and 13 of the
 6 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
 7 Penalty and Interest Act as fully as if those provisions were
 8 set forth herein.

9 No municipality may impose a tax under this Section
 10 unless the municipality also imposes a tax at the same rate
 11 under Section 8-11-1.4 of this Code.

12 For purposes of imposing the taxes set forth in this
 13 Section, the proposition shall be in substantially the
 14 following form: "Shall (name of municipality) be authorized
 15 to impose a Non-Home Rule Municipal Retailers' Occupation Tax
 16 at the rate of (rate of tax) upon all persons engaged in the
 17 business of selling tangible personal property at retail in
 18 the municipality on gross receipts from the sales made in the
 19 course of their business to be used for public infrastructure
 20 purposes and shall (name of municipality) be authorized to
 21 impose a Non-Home Rule Municipal Service Occupation Tax at
 22 the rate of (rate of tax) upon all persons engaged in the
 23 business of transferring tangible personal property incident
 24 to sales of service in the municipality to be used for public
 25 infrastructure purposes?" Votes shall be recorded as Yes or
 26 No.

27 Persons subject to any tax imposed pursuant to the
 28 authority granted in this Section may reimburse themselves
 29 for their seller's tax liability hereunder by separately
 30 stating such tax as an additional charge, which charge may be
 31 stated in combination, in a single amount, with State tax
 32 which sellers are required to collect under the Use Tax Act,
 33 pursuant to such bracket schedules as the Department may
 34 prescribe.

1 Whenever the Department determines that a refund should
2 be made under this Section to a claimant instead of issuing a
3 credit memorandum, the Department shall notify the State
4 Comptroller, who shall cause the order to be drawn for the
5 amount specified, and to the person named, in such
6 notification from the Department. Such refund shall be paid
7 by the State Treasurer out of the non-home rule municipal
8 retailers' occupation tax fund.

9 The Department shall forthwith pay over to the State
10 Treasurer, ex officio, as trustee, all taxes and penalties
11 collected hereunder. On or before the 25th day of each
12 calendar month, the Department shall prepare and certify to
13 the Comptroller the disbursement of stated sums of money to
14 named municipalities, the municipalities to be those from
15 which retailers have paid taxes or penalties hereunder to the
16 Department during the second preceding calendar month. The
17 amount to be paid to each municipality shall be the amount
18 (not including credit memoranda) collected hereunder during
19 the second preceding calendar month by the Department plus an
20 amount the Department determines is necessary to offset any
21 amounts which were erroneously paid to a different taxing
22 body, and not including an amount equal to the amount of
23 refunds made during the second preceding calendar month by
24 the Department on behalf of such municipality, and not
25 including any amount which the Department determines is
26 necessary to offset any amounts which were payable to a
27 different taxing body but were erroneously paid to the
28 municipality. Within 10 days after receipt, by the
29 Comptroller, of the disbursement certification to the
30 municipalities, provided for in this Section to be given to
31 the Comptroller by the Department, the Comptroller shall
32 cause the orders to be drawn for the respective amounts in
33 accordance with the directions contained in such
34 certification.

1 For the purpose of determining the local governmental
2 unit whose tax is applicable, a retail sale, by a producer of
3 coal or other mineral mined in Illinois, is a sale at retail
4 at the place where the coal or other mineral mined in
5 Illinois is extracted from the earth. This paragraph does
6 not apply to coal or other mineral when it is delivered or
7 shipped by the seller to the purchaser at a point outside
8 Illinois so that the sale is exempt under the Federal
9 Constitution as a sale in interstate or foreign commerce.

10 Nothing in this Section shall be construed to authorize a
11 municipality to impose a tax upon the privilege of engaging
12 in any business which under the constitution of the United
13 States may not be made the subject of taxation by this State.

14 When certifying the amount of a monthly disbursement to a
15 municipality under this Section, the Department shall
16 increase or decrease such amount by an amount necessary to
17 offset any misallocation of previous disbursements. The
18 offset amount shall be the amount erroneously disbursed
19 within the previous 6 months from the time a misallocation is
20 discovered.

21 The Department of Revenue shall implement this amendatory
22 Act of the 91st General Assembly so as to collect the tax on
23 and after January 1, 2002.

24 As used in this Section, "municipal" and "municipality"
25 means a city, village or incorporated town, including an
26 incorporated town which has superseded a civil township.

27 This Section shall be known and may be cited as the
28 "Non-Home Rule Municipal Retailers' Occupation Tax Act".

29 (Source: P.A. 91-51, eff. 6-30-99; 91-649, eff. 1-1-00.)

30 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

31 Sec. 8-11-1.4. Non-Home Rule Municipal Service
32 Occupation Tax Act. The corporate authorities of a non-home

1 rule municipality may impose a tax upon all persons engaged,
2 in such municipality, in the business of making sales of
3 service at the rate of 1/2 of 1% for expenditure on public
4 infrastructure as defined in Section 8-11-1.2 if approved by
5 referendum as provided in Section 8-11-1.1, of the selling
6 price of all tangible personal property transferred by such
7 servicemen either in the form of tangible personal property
8 or in the form of real estate as an incident to a sale of
9 service. The tax may not be imposed on the sale of food for
10 human consumption that is to be consumed off the premises
11 where it is sold (other than alcoholic beverages, soft
12 drinks, and food that has been prepared for immediate
13 consumption) and prescription and nonprescription medicines,
14 drugs, medical appliances, and insulin, urine testing
15 materials, syringes, and needles used by diabetics. The tax
16 imposed by a municipality pursuant to this Section and all
17 civil penalties that may be assessed as an incident thereof
18 shall be collected and enforced by the State Department of
19 Revenue. The certificate of registration which is issued by
20 the Department to a retailer under the Retailers' Occupation
21 Tax Act or under the Service Occupation Tax Act shall permit
22 such registrant to engage in a business which is taxable
23 under any ordinance or resolution enacted pursuant to this
24 Section without registering separately with the Department
25 under such ordinance or resolution or under this Section. The
26 Department shall have full power to administer and enforce
27 this Section; to collect all taxes and penalties due
28 hereunder; to dispose of taxes and penalties so collected in
29 the manner hereinafter provided, and to determine all rights
30 to credit memoranda arising on account of the erroneous
31 payment of tax or penalty hereunder. In the administration
32 of, and compliance with, this Section the Department and
33 persons who are subject to this Section shall have the same
34 rights, remedies, privileges, immunities, powers and duties,

1 and be subject to the same conditions, restrictions,
2 limitations, penalties and definitions of terms, and employ
3 the same modes of procedure, as are prescribed in Sections
4 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions
5 therein other than the State rate of tax), 4 (except that the
6 reference to the State shall be to the taxing municipality),
7 5, 7, 8 (except that the jurisdiction to which the tax shall
8 be a debt to the extent indicated in that Section 8 shall be
9 the taxing municipality), 9 (except as to the disposition of
10 taxes and penalties collected, and except that the returned
11 merchandise credit for this municipal tax may not be taken
12 against any State tax), 10, 11, 12 (except the reference
13 therein to Section 2b of the Retailers' Occupation Tax Act),
14 13 (except that any reference to the State shall mean the
15 taxing municipality), the first paragraph of Section 15, 16,
16 17, 18, 19 and 20 of the Service Occupation Tax Act and
17 Section 3-7 of the Uniform Penalty and Interest Act, as fully
18 as if those provisions were set forth herein.

19 No municipality may impose a tax under this Section
20 unless the municipality also imposes a tax at the same rate
21 under Section 8-11-1.3 of this Code. Approval of the
22 referendum under Section 8-11-1.3 of this Act shall be deemed
23 to be approval of the imposition of the tax authorized under
24 this Section.

25 Persons subject to any tax imposed pursuant to the
26 authority granted in this Section may reimburse themselves
27 for their serviceman's tax liability hereunder by separately
28 stating such tax as an additional charge, which charge may be
29 stated in combination, in a single amount, with State tax
30 which servicemen are authorized to collect under the Service
31 Use Tax Act, pursuant to such bracket schedules as the
32 Department may prescribe.

33 Whenever the Department determines that a refund should
34 be made under this Section to a claimant instead of issuing

1 credit memorandum, the Department shall notify the State
2 Comptroller, who shall cause the order to be drawn for the
3 amount specified, and to the person named, in such
4 notification from the Department. Such refund shall be paid
5 by the State Treasurer out of the municipal retailers'
6 occupation tax fund.

7 The Department shall forthwith pay over to the State
8 Treasurer, ex officio, as trustee, all taxes and penalties
9 collected hereunder. On or before the 25th day of each
10 calendar month, the Department shall prepare and certify to
11 the Comptroller the disbursement of stated sums of money to
12 named municipalities, the municipalities to be those from
13 which suppliers and servicemen have paid taxes or penalties
14 hereunder to the Department during the second preceding
15 calendar month. The amount to be paid to each municipality
16 shall be the amount (not including credit memoranda)
17 collected hereunder during the second preceding calendar
18 month by the Department, and not including an amount equal to
19 the amount of refunds made during the second preceding
20 calendar month by the Department on behalf of such
21 municipality. Within 10 days after receipt, by the
22 Comptroller, of the disbursement certification to the
23 municipalities and the General Revenue Fund, provided for in
24 this Section to be given to the Comptroller by the
25 Department, the Comptroller shall cause the orders to be
26 drawn for the respective amounts in accordance with the
27 directions contained in such certification.

28 The Department of Revenue shall implement this amendatory
29 Act of the 91st General Assembly so as to collect the tax on
30 and after January 1, 2002.

31 Nothing in this Section shall be construed to authorize a
32 municipality to impose a tax upon the privilege of engaging
33 in any business which under the constitution of the United
34 States may not be made the subject of taxation by this State.

1 As used in this Section, "municipal" or "municipality"
2 means or refers to a city, village or incorporated town,
3 including an incorporated town which has superseded a civil
4 township.

5 This Section shall be known and may be cited as the
6 "Non-Home Rule Municipal Service Occupation Tax Act".

7 (Source: P.A. 91-51, eff. 6-30-99; 91-649, eff. 1-1-00.)

8 (65 ILCS 5/8-11-1.5) (from Ch. 24, par. 8-11-1.5)

9 Sec. 8-11-1.5. Non-Home Rule Municipal Use Tax Act. The
10 corporate authorities of a non-home rule municipality may
11 impose a tax upon the privilege of using, in such
12 municipality, any item of tangible personal property which is
13 purchased at retail from a retailer, and which is titled or
14 registered with an agency of this State's government, at a
15 rate of 1/2 of 1% and based on the selling price of such
16 tangible personal property, as "selling price" is defined in
17 the Use Tax Act, for expenditure on public infrastructure as
18 defined in Section 8-11-1.2, if approved by referendum as
19 provided in Section 8-11-1.1. Such tax shall be collected
20 from persons whose Illinois address for title or registration
21 purposes is given as being in such municipality. Such tax
22 shall be collected by the municipality imposing such tax. A
23 non-home rule municipality may not impose and collect the tax
24 prior to January 1, 2002.

25 For purposes of imposing the tax set forth in this
26 Section, the proposition shall be in substantially the
27 following form: "Shall (name of municipality) be authorized
28 to impose a Non-Home Rule Municipal Use Tax on tangible
29 personal property which is purchased at retail from a
30 retailer, and which is titled or registered with an agency of
31 this State's government to an address located in (name of
32 municipal), at a rate of (rate of tax) of the selling price

1 of such property, and use such revenue for public
2 infrastructure purposes?" Votes shall be recorded as Yes or
3 No.

4 This Section shall be known and may be cited as the
5 "Non-Home Rule Municipal Use Tax Act".

6 (Source: P.A. 91-649, eff. 1-1-00.)

7 Section 99. This Act is effective upon becoming law."