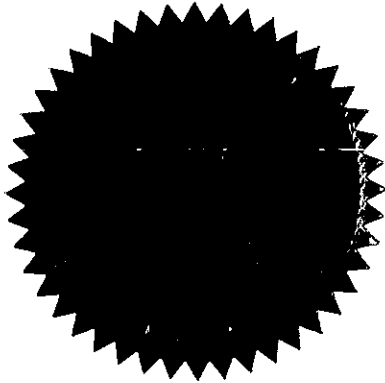



**ORDINANCE 5796**

**PAMPHLET**

AN ORDINANCE OF THE VILLAGE OF LOMBARD, DUPAGE COUNTY, ILLINOIS,  
SUBMITTING A PROPOSITION TO IMPOSE A NON-HOME RULE MUNICIPAL  
RETAILERS' OCCUPATION TAX AND A NON-HOME RULE MUNICIPAL SERVICE  
OCCUPATION TAX TO THE VOTERS OF SUCH VILLAGE AT THE GENERAL  
PRIMARY ELECTION SCHEDULED FOR MARCH 21, 2006



PUBLISHED IN PAMPHLET FORM THIS 9<sup>th</sup> DAY OF January, 2006  
BY ORDER OF THE CORPORATE AUTHORITIES OF THE VILLAGE OF LOMBARD,  
DUPAGE COUNTY, ILLINOIS.

  
Brigitte O'Brien  
Village Clerk

ORDINANCE NO. 5796

**AN ORDINANCE OF THE VILLAGE OF LOMBARD, DU PAGE COUNTY, ILLINOIS,  
SUBMITTING A PROPOSITION TO IMPOSE A  
NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND A  
NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX  
TO THE VOTERS OF SUCH VILLAGE AT THE  
GENERAL PRIMARY ELECTION SCHEDULED FOR MARCH 21, 2006**

**WHEREAS**, the President and Board of Trustees of the Village of Lombard, DuPage County, Illinois, are subject to the requirement of prior referendum approval, authorized to impose a non-home rule municipal retailers' occupation tax and a non-home rule municipal service occupation tax, each at a rate not to exceed one percent (1%), all pursuant to 65 ILCS 5/8-11-1.1 through 5/8-11-1.4, as amended by Public Act 94-0679, for public infrastructure; and

**WHEREAS**, the President and Board of Trustees have determined that it is in the best interests of the Village to seek referendum approval for the aforementioned taxes;

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Lombard, DuPage County, Illinois, as follows:

**SECTION 1:** That the following proposition shall be submitted to the voters of this Village at the general primary election to be held on Tuesday, the 21st day of March, 2006 (the "Election"):

"Shall the Village of Lombard impose a tax under the Non-Home Rule Municipal Retailers' Occupation Tax Act (65 ILCS 5/8-11-1.3) at a rate of not to exceed 1% for expenditure on public infrastructure and impose a tax under the Non-Home Rule Municipal Service Occupation Tax Act (65 ILCS 5/8-11-1.4) at a rate of not to exceed 1% for expenditure on public infrastructure?"

**SECTION 2:** That the Election shall be held in the voting precincts and at the polling places established for the Village by the Board of Election Commissioners of DuPage County, Illinois (the "Election Commissioners").

**SECTION 3:** That notice of said Election shall be given in accordance with The Election Code of the State of Illinois, 10 ILCS 5/1 *et seq.* (the “Code”) by the Executive Director of the Election Commissioners by publishing notice thereof once in one or more newspapers published in the Village of Lombard, and if none, then published once in a local, community newspaper, having general circulation in the Village of Lombard, and also once in a newspaper published in DuPage County, the date of such publication of such notice to be at least ten (10) days prior to the date of said Election, but not more than thirty (30) days prior to the date of said Election, all in accordance with Article 12 of the Code.

**SECTION 4:** That where an electronic, mechanical, or electric voting system (“Electronic Voting System”) is used at the Election, a true and legible copy of the specimen ballot label to be used at the Election shall be made available for public distribution and shall be supplied to the judges of said Election for posting in the polling places on the date of the Election, as required by § 24A-18 of the Code.

**SECTION 5:** That it is hereby found and determined that the *Lombard Spectator* is a local community newspaper having general circulation in the Village as required by §§ 12-4 and 12-5 of the Code.

**SECTION 6:** That said Notice shall include the following:

**NOTICE OF ELECTION**

**VILLAGE OF LOMBARD**

NOTICE IS HEREBY GIVEN that at the general primary election held on Tuesday, March 21, 2005, the following question will be submitted to the voters of the Village of Lombard, DuPage County, Illinois:

“Shall the Village of Lombard impose a tax under the Non-Home Rule Municipal Retailers’ Occupation Tax Act (65 ILCS 5/8-11-1.3) at a rate of not to exceed 1% for expenditure on public infrastructure and impose a tax under the Non-Home Rule Municipal Service Occupation Tax Act (65 ILCS 5/8-11-1.4) at a rate of not to exceed 1% for expenditure on public infrastructure?”

The polls will be open at 6:00 a.m. and will continue to be open until 7:00 p.m. on that day.

Dated at \_\_\_\_\_, \_\_\_\_\_ day of \_\_\_\_\_, 2005.

/s/ Robert T. Saar  
Executive Director  
Board of Election Commissioners of  
DuPage County, Illinois

**SECTION 7:** That the ballot to be used at the Election shall be in substantially the following form with such alterations, changes, deletions, and insertions as required by Article 24A of the Code if an Electronic Voting System is used at the Election:

(FACE OF BALLOT)  
OFFICIAL BALLOT

INSTRUCTIONS TO VOTERS: Mark a cross (X) in the square opposite the word indicating the way you desire to vote.

Shall the Village of Lombard impose a tax under the Non-Home Rule Municipal Retailers' Occupation Tax Act (65 ILCS 5/8-11-1.3) at a rate of not to exceed 1% for expenditure on public infrastructure and impose a tax under the Non-Home Rule Municipal Service Occupation Tax Act (65 ILCS 5/8-11-1.4) at a rate of not to exceed 1% for expenditure on public infrastructure?	YES	
	NO	

(BACK OF BALLOT)  
OFFICIAL BALLOT

**General Primary Election – Tuesday, March 21, 2006**  
**VILLAGE OF LOMBARD**  
**DU PAGE COUNTY, ILLINOIS**

**Ballot for voting on proposition**  
**to impose a non-home rule municipal**  
**retailers' occupation tax and**  
**non-home rule municipal service occupation tax**

/s/ Robert T. Saar  
Executive Director  
Board of Election Commissioners of DuPage County

**SECTION 8:** That the Election shall be conducted by the election judges appointed by the Election Commissioners to act in the voting precincts at which said proposition will be submitted to the voters of the Village.

**SECTION 9:** That the Clerk of this Village shall, not less sixty-one (61) days before the regularly scheduled general primary election to be held on March 21, 2006, certify to the Election Commissioners, the proposition as hereinabove set forth to be submitted to the voters of this Village at said Election. Such certification shall include the form of the public question to be placed on the ballot, the date on which the public question was initiated by the adoption of this Ordinance, and a certified copy of this Ordinance, and shall be substantially in the form of **EXHIBIT A** attached hereto and hereby made a part of this Ordinance.

**SECTION 10:** That said Election shall be held and conducted and the returns thereof duly canvassed, all in the manner and the time provided by law.

**SECTION 11:** That all orders, resolutions and ordinances, and parts thereof, in conflict herewith be and the same are hereby repealed, and that this Ordinance be in full force and effect immediately upon its passage and approval as provided by law.

Passed on first reading this 17th day of November, 2005.

First reading waived by action of the Board of Trustees this \_\_\_\_ day of \_\_\_\_\_, 2006.


Passed on second reading this 5th day of January, 2006, pursuant to a roll call vote as follows:

**AYES:** Trustees Gron, Tross, O'Brien, Sebby, Florey and Soderstrom


**NAYS:** None

**ABSENT:** None

APPROVED by me this 5th day of January, 2006.

  
\_\_\_\_\_  
William J. Mueller  
Village President

ATTEST:

  
\_\_\_\_\_  
Brigitte O'Brien  
Village Clerk

**EXHIBIT A**

STATE OF ILLINOIS        )  
  ) SS  
COUNTY OF DU PAGE     )

TO: Robert T. Saar  
Executive Director  
DuPage County Board of Election Commissioners  
421 North County Farm Road  
P.O. Box 1087  
Wheaton, IL 60187

**CLERK'S CERTIFICATE  
TO ELECTION AUTHORITY**

I, the undersigned, the duly qualified and acting Village Clerk of the Village of Lombard, DuPage County, Illinois, pursuant to the provisions of 65 ILCS 5/8-11-1.1 through 5/8-11-1.4 and the applicable provisions of the Illinois Election Code, do hereby certify the following information in connection with the public question to impose a non-home rule municipal retailers' occupation tax and a non-home rule municipal service occupation tax within the Village.

I do further certify that attached hereto is a true and correct copy of an Ordinance entitled:

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE VILLAGE OF LOMBARD, DU PAGE COUNTY, ILLINOIS,  
SUBMITTING A PROPOSITION TO IMPOSE A  
NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND A  
NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX  
TO THE VOTERS OF SUCH VILLAGE AT THE  
GENERAL PRIMARY ELECTION SCHEDULED FOR MARCH 21, 2006

which Ordinance was duly adopted by the President and Board of Trustees of the Village of Lombard, DuPage County, Illinois, at a meeting held on the 5th day of January, 2006, at which meeting a quorum of said President and Board of Trustees was present, and which Ordinance requires the submission to the voters of said Village of the public question set forth therein.

I do further certify that said Ordinance includes the form of a public question to be placed on the ballot for the regularly scheduled general primary election to be held on March 21, 2006, and that said public question was initiated by the President and Board of Trustees of the said

Village of Lombard, DuPage County, Illinois, by the adoption of said Ordinance on January 5, 2006.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_ day of \_\_\_\_\_, 2006.

---

Brigitte O'Brien  
Village Clerk  
Village of Lombard



STATE OF ILLINOIS        )  
                                  ) SS  
COUNTY OF DU PAGE     )

TO: Robert T. Saar  
Executive Director  
DuPage County Board of Election Commissioners  
421 North County Farm Road  
P.O. Box 1087  
Wheaton, IL 60187

**CLERK'S CERTIFICATE  
TO ELECTION AUTHORITY**

I, the undersigned, the duly qualified and acting Village Clerk of the Village of Lombard, DuPage County, Illinois, pursuant to the provisions of 65 ILCS 5/8-11-1.1 through 5/8-11-1.4 and the applicable provisions of the Illinois Election Code, do hereby certify the following information in connection with the public question to impose a non-home rule municipal retailers' occupation tax and a non-home rule municipal service occupation tax within the Village.

I do further certify that attached hereto is a true and correct copy of an Ordinance entitled:

ORDINANCE NO. 5796


AN ORDINANCE OF THE VILLAGE OF LOMBARD, DU PAGE COUNTY, ILLINOIS,  
SUBMITTING A PROPOSITION TO IMPOSE A  
NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND A  
NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX  
TO THE VOTERS OF SUCH VILLAGE AT THE  
GENERAL PRIMARY ELECTION SCHEDULED FOR MARCH 21, 2006

which Ordinance was duly adopted by the President and Board of Trustees of the Village of Lombard, DuPage County, Illinois, at a meeting held on the 5th day of January, 2006, at which meeting a quorum of said President and Board of Trustees was present, and which Ordinance requires the submission to the voters of said Village of the public question set forth therein.

I do further certify that said Ordinance includes the form of a public question to be placed on the ballot for the regularly scheduled general primary election to be held on March 21, 2006, and that said public question was initiated by the President and Board of Trustees of the said

Village of Lombard, DuPage County, Illinois, by the adoption of said Ordinance on  
January 5, 2006, 2006.

IN WITNESS WHEREOF, I have hereunto set my hand this 5th day of  
January, 2006.

  
\_\_\_\_\_  
Brigitte O'Brien  
Village Clerk  
Village of Lombard

Public Act 094-0679

SB0272 Enrolled

LRB094 05888 BDD 35942 b

AN ACT concerning local government.

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

Section 5. The Illinois Municipal Code is amended by changing Sections 8-11-1.1, 8-11-1.3, 8-11-1.4, and 8-11-1.5 as follows:

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

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

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

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

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

An ordinance or resolution imposing the tax of not more than ~~1/2 of~~ 1% hereunder or discontinuing the same shall be adopted and a certified copy thereof, together with a certification that the ordinance or resolution received referendum approval in the case of the imposition of such tax, filed with the Department of Revenue, on or before the first day of June, whereupon the Department shall proceed to administer and enforce the additional tax or to discontinue the tax, as the case may be, as of the first day of September next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. Beginning October 1, 2002, an ordinance or resolution imposing or discontinuing the tax under this Section or effecting a change in the rate of tax

must either (i) be adopted and a certified copy of the ordinance or resolution filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy of the ordinance or resolution filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing. A non-home rule municipality may file a certified copy of an ordinance or resolution, with a certification that the ordinance or resolution received referendum approval in the case of the imposition of the tax, with the Department of Revenue, as required under this Section, only after October 2, 2000.

The tax authorized by this Section may not be more than ~~1/2~~ of 1% and may be imposed only in 1/4% increments. (Source: P.A. 91-51, eff. 6-30-99; 91-649, eff. 1-1-00; 92-739, eff. 1-1-03.)

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

Sec. 8-11-1.3. Non-Home Rule Municipal Retailers' Occupation Tax Act. The corporate authorities of a non-home rule municipality may impose a tax upon all persons engaged in the business of selling tangible personal property, other than on an item of tangible personal property which is titled and registered by an agency of this State's Government, at retail in the municipality for expenditure on public infrastructure or for property tax relief or both as defined in Section 8-11-1.2 if approved by referendum as provided in Section 8-11-1.1, of the gross receipts from such sales made in the course of such business. The tax imposed may not be more than ~~1/2~~ of 1% and may be imposed only in 1/4% increments. The tax may not be imposed on the sale of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed by a municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit such retailer to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda, arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in

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

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

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

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

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

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

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

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

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

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

This Section shall be known and may be cited as the "Non-Home Rule Municipal Retailers' Occupation Tax Act". (Source: P.A. 91-51, eff. 6-30-99; 91-649, eff. 1-1-00; 92-739, eff. 1-1-03.)

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

Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation Tax Act. The corporate authorities of a non-home rule municipality may impose a tax upon all persons engaged, in such municipality, in the business of making sales of service for expenditure on public infrastructure or for property tax relief or both as defined in Section 8-11-1.2 if approved by referendum as provided in Section 8-11-1.1, of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. The tax imposed may not be more than ~~1/2~~ of 1% and may be imposed only in 1/4% increments. The tax may not be imposed on the sale of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed by a municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit such registrant to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and

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

No municipality may impose a tax under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.3 of this Code.

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

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

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

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

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States

may not be made the subject of taxation by this State.

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

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

(Source: P.A. 91-51, eff. 6-30-99; 91-649, eff. 1-1-00; 92-739, eff. 1-1-03.)

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

Sec. 8-11-1.5. Non-Home Rule Municipal Use Tax Act. The corporate authorities of a non-home rule municipality may impose a tax upon the privilege of using, in such municipality, any item of tangible personal property which is purchased at retail from a retailer, and which is titled or registered with an agency of this State's government, based on the selling price of such tangible personal property, as "selling price" is defined in the Use Tax Act, for expenditure on public infrastructure or for property tax relief or both as defined in Section 8-11-1.2, if approved by referendum as provided in Section 8-11-1.1. The tax imposed may not be more than ~~1/2 of~~ 1% and may be imposed only in 1/4% increments. Such tax shall be collected from persons whose Illinois address for title or registration purposes is given as being in such municipality. Such tax shall be collected by the municipality imposing such tax. A non-home rule municipality may not impose and collect the tax prior to January 1, 2002.

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

(Source: P.A. 91-649, eff. 1-1-00; 92-739, eff. 1-1-03.)



Effective Date: 1/1/2006



**Floor Actions**

Date	Action
11/8/2005	Public Act .....094-0679



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