

## **Attachment C**

### **Bill Synopses**

#### **HB1024**

Creates the Prohibition of Closed-Door Tax Increases Act. Provides that a unit of local government may not increase a levied tax without authorization by referendum of the electors of the unit of local government. Provides that a referendum to increase a levied tax must include a sunset clause on which the tax increase authorized by the referendum measure shall expire. Provides that, if an increase in a levied tax is intended to generate a cash flow to service a debt, the increase must sunset no later than the date that the debt is scheduled to be paid off, and, if an increase in a levied tax is intended to generate a cash flow that will be spent for purposes other than debt service, the increase must sunset no later than 10 years after the date on which the tax increase begins. Provides that, to the extent the Act conflicts with any other provision of law, the Act controls. Provides that nothing in the Act infringes upon the right of a unit of local government to impose or increase nontax fines or fees. Provides that the Department of Revenue shall adopt rules to enforce the Act. Limits concurrent exercise of home rule taxing powers.

#### **HB1098**

Amends the Municipal Code and the Fire Protection District Act. Provides that no person under the age of 18 (rather than 21) shall be eligible for employment as a firefighter.

#### **HB1321**

Amends the Property Tax Code. Provides that no taxing district may hold more than 150% of the previous levy year's property tax collections in cash or cash-equivalent assets. Provides that excess amounts shall be refunded to taxpayers. Effective immediately.

#### **HB1403**

Appropriates \$80,000,000 from the General Revenue Fund to the Law Enforcement Training Standards Board for deposit into the Law Enforcement Camera Grant Fund to assist units of local government in Illinois with full compliance with the mandates of the Law Enforcement Officer-Worn Body Camera Act. Contains provisions on legislative findings. Effective immediately.

#### **HB1497**

Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, for levy years 2026 through 2030, the term "taxing district" includes each home rule taxing district. Provides that, for levy years 2026 through 2030, the extension limitation is 0% or the rate of increase approved by the voters. Contains provisions setting forth the aggregate extension for taxing districts that became subject to the Property Tax Extension Limitation Law as a result of the amendatory Act. Sets forth powers and duties of the Department of Revenue. Limits the power of home rule units to tax. Effective immediately.

#### **SB1957**

Amends the Illinois Municipal Code. Provides that, for the 2027 consolidated election, a city that exceeds 100,000 inhabitants according to the most recent federal decennial census and that does not currently elect its clerk and treasurer shall, in the 2027 consolidated election, nominate and elect its clerk and its treasurer in the same manner provided for the election of the mayor and councilmen under Article 5 of the Code.