



TAXPAYERS'
FEDERATION
— OF ILLINOIS —

Policy Statement

Local Taxes

Legislation is regularly introduced in the Illinois General Assembly to grant new or expanded authority to local government units to impose additional taxes. The Federation does not object to this grant of authority if local enactment is subject to referendum approval. The Federation opposes such legislation that does not include a referendum requirement.

When a local government imposes a tax similar to a state-level tax, that tax should be aligned with the state tax. The Illinois Department of Revenue must provide centralized administration of the tax, and the tax base of the local taxes must be identical to that of the state tax.

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