

January 1, 2026



# ILLINOIS COUNTY ACTION PROGRAM (ICAP) 2026

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217-679-3368

Counties COUNT!

## Community Revitalization Loan

*Proposed by: Community, Economic and Workforce Development Committee*

### Issue:

Counties can address the economic disparity between urban and rural communities, with a specific focus on how to stimulate investment, create jobs, and enhance the overall quality of life in economically distressed areas.

### Proposal:

Provide counties with permissive authority to designate an area within their respective jurisdictions as a community redevelopment zone via ordinance. This proposal would amend sales taxes to implement a reduced sales tax rate of 3.25 percent for tangible personal property purchased from retailers located within designated community redevelopment zones. This reduced rate would not apply to certain types of tangible personal property already subject to a lower tax rate of 1 percent or 1.25 percent under existing tax laws.

## Expand Local Option Motor Fuel Tax to All Non-Home Rule Counties

*Proposed By: Community, Economic and Workforce Development Committee*

### Issue:

Under current law, the only non-home rule counties permitted to impose a county Motor Fuel Tax (MFT) are DuPage, Kane, Lake, McHenry and Will. Cook County imposes an MFT using its home rule authority.

### Proposal:

Expand authority to impose a county MFT not to exceed 8 cents per gallon to all non-home rule county boards for the ongoing maintenance and construction of essential infrastructure.

## Exempt Veterans' Assistance Commission Funding from PTELL

*Proposed By: ISACo Staff*

### Issue:

P.A. 102-0732 (2022) made several changes to statutes affecting Veterans Assistance Commissions. These changes affected governance, administration and funding.

Current law establishes a minimum amount of annual funding for VACs equal to the lesser of .02% of the last known equalized assessed value (EAV) of the taxable property in the county OR an amount determined by the VAC to be “just and necessary.” Disputes over what is “just and necessary” are evidence-based and resolved in circuit court. The 0.2% of EAV provision is found within the Public Aid Code (305 ILCS 12-21.13) and establishes a minimum levy necessary to be eligible for state funds. A county board is obligated to fund this minimum level, with the revenue derived from the property tax and/or the general corporate fund of the county.

### **Proposal:**

Amend state law to exempt the VAC portion of the property tax levy from the Property Tax Extension Limitation Law (PTELL – Tax Cap). This would restore the ability of county boards to fund other programs and services irrespective of the minimum funding now obligated for VACs.

## **Separate Veterans Assistance Commission Taxation Amount on Property Tax Bill**

*Proposed By: ISACo Staff*

### **Issue:**

P.A. 102-0732 (2022) wrote into state law a minimum amount of annual funding for Veterans Assistance Commissions (VACs) equal to the lesser of .02% of the last known equalized assessed value (EAV) of the taxable property in the county OR an amount determined by the VAC to be “just and necessary.” This law also removed county board decision-making over the amount of revenue allocated to a VAC and over how a VAC budgets this revenue. VACs are now county agencies that exist independently from elected county boards and are not subject to public accountability through elections.

### **Proposal:**

Require property tax revenues that fund VACs to be listed separately from the county amount on property tax bills.

## Wind and Solar Siting Changes

*Proposed By: Wind and Solar Facility Task Force*

### Issue:

On January 27, 2023, Governor JB Pritzker signed P.A. 102-1123 into law. The law preempts county authority to enact local ordinances that prohibit wind and solar projects. ISACo created a Wind and Solar Facility Task Force to focus on wind and solar siting and zoning issues. The intention of the Wind and Solar Task Force is not to work toward repealing P.A. 102-1123, but to discuss and collect policy recommendations to provide counties with more flexibility when complying with the law.

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### Proposal:

Amend the law to provide additional flexibility for counties and address various issues created by the law that complicate compliance for counties.

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