



Legislative Agenda Proposals for 2026

November 20, 2025

The following proposals are being presented for your review and consideration. If approved by the Legislative Committee, the proposals will be forwarded to the Board for final approval and inclusion in ISACo's 2026 Legislative Agenda.

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.

Proposal: The Wind and Solar Facility Task Force recommends several changes to existing law. These changes are listed below and in some cases are awaiting minor modifications following suggestions made during the December 11, 2024, meeting of the Task Force.

Farmland Drainage Plans

Require county or drainage district plan review (within 60 days) and approval authority of farmland drainage plans (or preparation of plans by independent third party for benefit of landowners, drainage districts and counties) now required by new subsection (j-5) See also, 55 ILCS 5/5-12020(t).

Financial Assurance Cost Percentage

Require the initial Financial Assurance to be set at a higher percentage (75% to 100% of est. decommissioning costs) than the current mandated 11-year phased-in, capped dollar amount set by a percentage formula.

- The cost of decommissioning should be re-evaluated every 5 years after the Commercial Operation Date.
- Allow the use of the Financial Assurance to cover public safety/emergency repairs that are not timely addressed by the operator.
- Require the replenishment of the Financial Assurance if used to cover public safety/emergency repairs or for decommissioning of a portion of a project.

Siting Decision Timetable

Amend Siting Decision Requirement to require counties to make siting and permitting decisions not more than 60 days after the conclusion of the public hearing.

NPDES Permit Requirement

Amend Act to state a NPDES Permit is required for projects that disturb more than 1 acre of land and conservation plan needs to be filed.

Berm Requirement for Solar Projects

Amend to allow counties to require earth berms for ground-based solar farm projects.

LaSalle/Sinclair Zoning Standards

Amend to require LaSalle / Sinclair zoning standards apply to siting permit approval process.

Zoning District Placement

Clarify that wind and solar projects can be placed in zoning districts primarily intended for agricultural and manufacturing uses.

Permitted User Option

Allow counties to make commercial wind and solar projects permitted users.

Residential Development Areas

Permit counties to deny special use permits for commercial wind and solar projects in areas planned for residential development by either a county plan or a municipal plan.

Commercial Solar Project Zoning Parity with Wind Projects

Require commercial solar projects next to municipalities to either annex to the municipality or be under municipal zoning regulations (which is what occurs with commercial wind projects).