



County Revenue Sources

December 10, 2021

This document identifies the various revenue sources available to counties through state and local taxation authority. The sources are divided into three sections: (1) property taxes; (2) locally-imposed sales taxes; and (3) major sources of state-shared revenues. Links to the relevant state statutes are included, as well as additional information provided in ISACo *Policy Briefs* when available.

PROPERTY TAXES

General Corporate Levy

[Link to Statute](#)

Indigent Veteran's Assistance

[Link to Statute](#)

County Operation Levies

- Public Building Commission Rents ([Link to Statute](#))
- Tort Judgements and Related Liability Insurance ([Link to Statute](#))
- IMRF Contributions ([Link to Statute](#))
- Social Security and Medicare Taxes ([Link to Statute](#))
- Worker's Compensation, Worker's Occupational Diseases
- Unemployment Insurance

Health Public Welfare and Social Service Levies

- County Public Health Department ([Link to Statute](#))
- County Mental Health Facility and Services ([Link to Statute](#))
- County Nursing Homes ([Link to Statute](#))
- Public Nonsectarian Hospital ([Link to Statute](#))
- County Tuberculosis Sanitarium ([Link to Statute](#))
- County Detention Home ([Link to Statute](#))
- Ambulance Service ([Link to Statute](#))
- Children's Advocacy Center ([Link to Statute](#))
- Senior Citizen's Social Services ([Link to Statute](#))

Transportation and Infrastructure Levies

- County Highway Tax ([Link to Statute](#))
- Special County Highway Tax ([Link to Statute](#))
- Special County Bridge Tax ([Link to Statute](#))
- County Unit Road District Tax ([Link to Statute](#))
- Federal Aid Matching Tax ([Link to Statute](#))
- Special Road Tax ([Link to Statute](#))
- General County Airport and Landing Field Tax ([Link to Statute](#))
- County Airport Law of 1943 ([Link to Statute](#))
- County Airports Act ([Link to Statute](#))
- Waterworks and Sewage Systems ([Link to Statute](#))
- Stormwater Management ([Link to Statute](#))

Miscellaneous Tax Levies

- County Library Fund ([Link to Statute](#))
- Economic Development Fund ([Link to Statute](#))
- County Fair Fund ([Link to Statute](#))
- Soldier's and Sailor's Burial Fund ([Link to Statute](#))
- County Historical Museum Fund ([Link to Statute](#))
- Special Service Areas ([Link to Statute](#))
- Coin-Operated Amusement Device and Redemption Machine Fund ([Link to Statute](#))

LOCALLY-IMPOSED SALES TAXES

Special County Occupation Tax for Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation Law

[Link to Statute](#)

County Cannabis Retailers Occupation Tax Act

[Link to Statute](#)

[Link to ISACo Policy Brief](#)

Local Option Motor Fuel Tax (MFT)

[Link to Statute](#)

MAJOR STATE COLLECTED TAXES SHARED WITH LOCAL GOVERNMENTS

Local Government Distributive Fund (LGDF)

[Link to Statute](#)

[Link to ISACo Policy Brief](#)

Illinois Retailers' Occupation Tax Act

[Link to Statute](#)

- 5 percent: state portion (equivalent to 80 percent of tax collections)
- 1 percent: local portion (equivalent to 16 percent of tax collections). County tax applies only to unincorporated County areas.
- 0.25 percent: county portion (equivalent to 4 percent of tax collections) Countywide Sales Tax
- 0.75 percent RTA (Regional Transportation Authority)

Personal Property Replacement Tax

[Link to Statute](#)

[ISACo Policy Brief](#)

Motor Fuel Tax

[Link to Statute](#)

[ISACo Policy Brief](#)