Illinois State Association of Counties
POSITION STATEMENT

NOVEMBER 5, 2026

STRENGTHENING COUNTY PUBLIC SAFETY FUNDING FLEXIBILITY

County governments are responsible for providing essential public safety services that protect Illinois residents and communities. These responsibilities include law enforcement, corrections, emergency response, and other critical public safety functions. The increasing costs associated with providing these services place significant demands on county budgets. Counties need additional flexibility to generate locally controlled revenues to maintain adequate public safety services without increasing their reliance on property taxes.

Current Law:

Under 55 ILCS 5/5-1006.5, county governments may impose a Special County Retailers' Occupation Tax to generate revenue for public safety, public facilities, mental health, substance abuse, or transportation purposes. The tax must be imposed in increments of 0.25% and requires approval by a majority of voters participating in a countywide referendum. Revenue generated by the tax must be used for purposes authorized by statute.

Proposed Change:

The General Assembly and Governor should amend 55 ILCS 5/5-1006.5 to authorize county boards, regardless of home rule status, to impose a Special County Retailers' Occupation Tax of up to 1% without requiring a referendum, provided the revenue is used exclusively for public safety purposes. The tax would require approval by the county board and would remain subject to all other applicable provisions of the statute. **A referendum would continue to be required for public safety taxation exceeding 1% and for taxes imposed for any other purpose authorized under the statute.**

The proposal would not mandate a tax increase or eliminate the referendum requirement for other authorized purposes. Rather, it would establish a narrowly tailored exception recognizing the essential public safety responsibilities of county governments while preserving existing referendum requirements for taxation beyond the limited exception requested.

AUTHORIZE COUNTY BOARDS TO IMPOSE UP TO A 1% SALES TAX FOR PUBLIC SAFETY PURPOSES WITHOUT A REFERENDUM WHILE PRESERVING ALL OTHER STATUTORY REFERENDUM REQUIREMENTS.