

## PURPOSES AND USES OF SPECIAL RECREATION TAX LEVIES

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### I. TEXT AND CONTEXT

#### A. General Assembly authorizes SRA joint agreements and levy authority

1. In 1969, pioneering legislation provided the legal impetus for Illinois park districts and municipalities to take cooperative action to provide recreation opportunities for residents with disabilities in their communities.
  - a. Specifically authorized park districts and municipalities to establish and maintain recreational programs for the handicapped, and to enter into agreements with each other to provide joint recreational programs for the handicapped. See Park District Code §§ 8-10a and 8-10b, 70 ILCS 1205/8-10a and 8-10b; Municipal Code §§ 11-95-13 and 11-95-14, 65 ILCS 5/11-95-13 and 11-95-14.
  - b. Designed to encourage local governments, acting in concert, to do what they lacked incentive and resources to do as single entities – i.e., provide public park and recreation opportunities to the low-incidence population of people with disabilities, who at that time had few statutory protections from discrimination.
  - c. Although the Rehabilitation Act of 1973 prohibited public entities which received federal funds from denying a person access to governmental benefits on the basis of his or her disability, most park districts were not subject to the Act because they did not receive federal money.
2. In 1973, the legislature enabled park districts and municipalities which were parties to an SRA joint agreement to levy an annual tax of up to \$0.02 or two cents per \$100 of assessed valuation “for the purpose of funding the district’s share of the expenses of providing these programs under that joint agreement.” (Emphasis added.)
  - a. As first enacted, authority to use the “SRA levy” was contingent on voter approval of the tax at a referendum.
  - b. In 1975, the levy provisions were amended to remove the referendum requirement. In 1987, the maximum tax rate for the SRA levy was increased from .02% to .04%. See 70 ILCS 1205/5-8 and 65 ILCS 5/11-95-14
  - c. However, neither amendment altered the statutory language specifying the SRA levy’s purpose, quoted above.

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