Illinois Counties

State Summary of Transportation Funding and Finance

## **Transportation and Financial Authority:**

•Counties have authority to levy real property taxes. Counties do not have authority to levy personal property taxes.

•The county may dedicate the revenues from general occupation and use taxes to public safety and transportation if qualified voters approve such a decision in a referendum.

•A county may levy an occupation tax and a use tax at rates not to exceed 1 percent each on the gross receipts of vehicle renters and the price of each individual rental contract, respectively.

•Counties may charge fees for public parking facilities in order to offset the costs of their maintenance and operation.

Mandated/Authorized Transportation Services:

•Counties have control over public roads, bridges, easements, and other rights-of-way located within their corporate boundaries. This extends to allow county commissioners to lay out, construct, maintain, and operate public roads and bridges, as well as parking facilities.

## **Funding Sources for County Transportation Projects:**

## **Challenges in Funding and Financing Transportation Projects:**

## **Innovative Solutions to Funding and Financing Challenges:**