



Sen. Dave Syverson

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10000HB4560sam001

LRB100 17364 AWJ 43074 a

1 AMENDMENT TO HOUSE BILL 4560

2 AMENDMENT NO. _____. Amend House Bill 4560 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Transportation Development Partnership Act
5 is amended by changing Section 5 as follows:

6 (30 ILCS 177/5)

7 Sec. 5. Transportation Development Partnership Trust Fund.
8 The Transportation Development Partnership Trust Fund is
9 created as a trust fund in the State treasury. The State
10 Treasurer shall be the custodian of the Fund. If a county or an
11 entity created by an intergovernmental agreement between 2 or
12 more counties elects to participate under Section 5-1035.1 or
13 5-1006.5 of the Counties Code or designates funds by ordinance,
14 the Department of Revenue shall transfer to the State Treasurer
15 all or a portion of the taxes and penalties collected under the
16 Special County Retailers' ~~Retailers~~ Occupation Tax For Public

1 Safety, Public Facilities, Mental Health, Substance Abuse, or
2 Transportation and under the County Option Motor Fuel Tax or
3 the funds designated by the county or entity by ordinance into
4 the Transportation Development Partnership Trust Fund. The
5 Department of Transportation shall maintain a separate account
6 for each participating county or entity within the Fund. The
7 Department of Transportation shall administer the Fund.

8 Moneys in the Fund shall be used for transportation-related
9 projects. The Department of Transportation and participating
10 counties or entities may, at the Secretary's discretion under
11 agency procedures, enter into an intergovernmental agreement.
12 The agreement shall at a minimum:

13 (1) Describe the project to be constructed from the
14 Department of Transportation's Multi-Year Highway
15 Improvement Program.

16 (2) Provide that an eligible project cost a minimum of
17 \$5,000,000.

18 (3) Provide that the county or entity must raise a
19 significant percentage, no less than the amount
20 contributed by the State, of required federal matching
21 funds.

22 (4) Provide that the Secretary of Transportation must
23 certify that the county or entity has transferred the
24 required moneys to the Fund and the certification shall be
25 transmitted to each county or entity no more than 30 days
26 after the final deposit is made.

1 (5) Provide for the repayment, without interest, to the
2 county or entity of the moneys contributed by the county or
3 entity to the Fund, less 10% of the aggregate funds
4 contributed as matching funds and as federal funds.

5 (6) Provide that the repayment of the moneys
6 contributed by the county or the entity shall be made by
7 the Department of Transportation no later than 10 years
8 after the certification by the Secretary of Transportation
9 that the money has been deposited by the county or entity
10 into the Fund.

11 (Source: P.A. 96-845, eff. 7-1-12.)

12 Section 10. The Simplified Sales and Use Tax Administration
13 Act is amended by changing Section 2 as follows:

14 (35 ILCS 171/2)

15 Sec. 2. Definitions. As used in this Act:

16 (a) "Agreement" means the Streamlined Sales and Use Tax
17 Agreement as amended and adopted on January 27, 2001.

18 (b) "Certified Automated System" means software certified
19 jointly by the states that are signatories to the Agreement to
20 calculate the tax imposed by each jurisdiction on a
21 transaction, determine the amount of tax to remit to the
22 appropriate state, and maintain a record of the transaction.

23 (c) "Certified Service Provider" means an agent certified
24 jointly by the states that are signatories to the Agreement to

1 perform all of the seller's sales tax functions.

2 (d) "Person" means an individual, trust, estate,
3 fiduciary, partnership, limited liability company, limited
4 liability partnership, corporation, or any other legal entity.

5 (e) "Sales Tax" means the tax levied under the Service
6 Occupation Tax Act (35 ILCS 115/) and the Retailers' Occupation
7 Tax Act (35 ILCS 120/). "Sales tax" also means any local sales
8 tax levied under the Home Rule Municipal Retailers' Occupation
9 Tax Act (65 ILCS 5/8-11-1), the Non-Home Rule Municipal
10 Retailers' Occupation Tax Act (65 ILCS 5/8-11-1.3), the
11 Non-Home Rule Municipal Service Occupation Tax Act (65 ILCS
12 5/8-11-1.4), the Home Rule Municipal Service Occupation Tax (65
13 ILCS 5/8-11-5), the Home Rule County Retailers' Occupation Tax
14 Law (55 ILCS 5/5-1006), the Special County Occupation Tax for
15 Public Safety, Public Facilities, Mental Health, Substance
16 Abuse, or Transportation Law (55 ILCS 5/5-1006.5), the Home
17 Rule County Service Occupation Tax Law (55 ILCS 5/5-1007),
18 subsection (b) of the Rock Island County Use and Occupation Tax
19 Law (55 ILCS 5/5-1008.5(b)), the Metro East Mass Transit
20 District Retailers' Occupation Tax (70 ILCS 3610/5.01(b)), the
21 Metro East Mass Transit District Service Occupation Tax (70
22 ILCS 3610/5.01(c)), the Regional Transportation Authority
23 Retailers' Occupation Tax (70 ILCS 3615/4.03(e)), the Regional
24 Transportation Authority Service Occupation Tax (70 ILCS
25 3615/4.03(f)), the County Water Commission Retailers'
26 Occupation Tax (70 ILCS 3720/4(b)), or the County Water

1 Commission Service Occupation Tax (70 ILCS 3720/4(c)).

2 (f) "Seller" means any person making sales of personal
3 property or services.

4 (g) "State" means any state of the United States and the
5 District of Columbia.

6 (h) "Use tax" means the tax levied under the Use Tax Act
7 (35 ILCS 105/) and the Service Use Tax Act (35 ILCS 110/). "Use
8 tax" also means any local use tax levied under the Home Rule
9 Municipal Use Tax Act (65 ILCS 5/8-11-6(b)), provided that the
10 State and the municipality have entered into an agreement that
11 provides for administration of the tax by the State.

12 (Source: P.A. 92-221, eff. 8-2-01.)

13 Section 15. The Counties Code is amended by changing
14 Section 5-1006.5 as follows:

15 (55 ILCS 5/5-1006.5)

16 Sec. 5-1006.5. Special County Retailers' Occupation Tax
17 For Public Safety, Public Facilities, Mental Health, Substance
18 Abuse, or Transportation.

19 (a) The county board of any county may impose a tax upon
20 all persons engaged in the business of selling tangible
21 personal property, other than personal property titled or
22 registered with an agency of this State's government, at retail
23 in the county on the gross receipts from the sales made in the
24 course of business to provide revenue to be used exclusively

1 for public safety, public facility, mental health, substance
2 abuse, or transportation purposes in that county, if a
3 proposition for the tax has been submitted to the electors of
4 that county and approved by a majority of those voting on the
5 question. If imposed, this tax shall be imposed only in
6 one-quarter percent increments. By resolution, the county
7 board may order the proposition to be submitted at any
8 election. If the tax is imposed for transportation purposes for
9 expenditures for public highways or as authorized under the
10 Illinois Highway Code, the county board must publish notice of
11 the existence of its long-range highway transportation plan as
12 required or described in Section 5-301 of the Illinois Highway
13 Code and must make the plan publicly available prior to
14 approval of the ordinance or resolution imposing the tax. If
15 the tax is imposed for transportation purposes for expenditures
16 for passenger rail transportation, the county board must
17 publish notice of the existence of its long-range passenger
18 rail transportation plan and must make the plan publicly
19 available prior to approval of the ordinance or resolution
20 imposing the tax.

21 If a tax is imposed for public facilities purposes, then
22 the name of the project may be included in the proposition at
23 the discretion of the county board as determined in the
24 enabling resolution. For example, the "XXX Nursing Home" or the
25 "YYY Museum".

26 The county clerk shall certify the question to the proper

1 election authority, who shall submit the proposition at an
2 election in accordance with the general election law.

3 (1) The proposition for public safety purposes shall be
4 in substantially the following form:

5 "To pay for public safety purposes, shall (name of
6 county) be authorized to impose an increase on its share of
7 local sales taxes by (insert rate)?"

8 As additional information on the ballot below the
9 question shall appear the following:

10 "This would mean that a consumer would pay an
11 additional (insert amount) in sales tax for every \$100 of
12 tangible personal property bought at retail."

13 The county board may also opt to establish a sunset
14 provision at which time the additional sales tax would
15 cease being collected, if not terminated earlier by a vote
16 of the county board. If the county board votes to include a
17 sunset provision, the proposition for public safety
18 purposes shall be in substantially the following form:

19 "To pay for public safety purposes, shall (name of
20 county) be authorized to impose an increase on its share of
21 local sales taxes by (insert rate) for a period not to
22 exceed (insert number of years)?"

23 As additional information on the ballot below the
24 question shall appear the following:

25 "This would mean that a consumer would pay an
26 additional (insert amount) in sales tax for every \$100 of

1 tangible personal property bought at retail. If imposed,
2 the additional tax would cease being collected at the end
3 of (insert number of years), if not terminated earlier by a
4 vote of the county board."

5 For the purposes of the paragraph, "public safety
6 purposes" means crime prevention, detention, fire
7 fighting, police, medical, ambulance, or other emergency
8 services.

9 Votes shall be recorded as "Yes" or "No".

10 Beginning on the January 1 or July 1, whichever is
11 first, that occurs not less than 30 days after May 31, 2015
12 (the effective date of Public Act 99-4), Adams County may
13 impose a public safety retailers' occupation tax and
14 service occupation tax at the rate of 0.25%, as provided in
15 the referendum approved by the voters on April 7, 2015,
16 notwithstanding the omission of the additional information
17 that is otherwise required to be printed on the ballot
18 below the question pursuant to this item (1).

19 (2) The proposition for transportation purposes shall
20 be in substantially the following form:

21 "To pay for improvements to roads and other
22 transportation purposes, shall (name of county) be
23 authorized to impose an increase on its share of local
24 sales taxes by (insert rate)?"

25 As additional information on the ballot below the
26 question shall appear the following:

1 "This would mean that a consumer would pay an
2 additional (insert amount) in sales tax for every \$100 of
3 tangible personal property bought at retail."

4 The county board may also opt to establish a sunset
5 provision at which time the additional sales tax would
6 cease being collected, if not terminated earlier by a vote
7 of the county board. If the county board votes to include a
8 sunset provision, the proposition for transportation
9 purposes shall be in substantially the following form:

10 "To pay for road improvements and other transportation
11 purposes, shall (name of county) be authorized to impose an
12 increase on its share of local sales taxes by (insert rate)
13 for a period not to exceed (insert number of years)?"

14 As additional information on the ballot below the
15 question shall appear the following:

16 "This would mean that a consumer would pay an
17 additional (insert amount) in sales tax for every \$100 of
18 tangible personal property bought at retail. If imposed,
19 the additional tax would cease being collected at the end
20 of (insert number of years), if not terminated earlier by a
21 vote of the county board."

22 For the purposes of this paragraph, transportation
23 purposes means construction, maintenance, operation, and
24 improvement of public highways, any other purpose for which
25 a county may expend funds under the Illinois Highway Code,
26 and passenger rail transportation.

1 The votes shall be recorded as "Yes" or "No".

2 (3) The proposition for public facilities purposes
3 shall be in substantially the following form:

4 "To pay for public facilities purposes, shall (name of
5 county) be authorized to impose an increase on its share of
6 local sales taxes by (insert rate)?"

7 As additional information on the ballot below the
8 question shall appear the following:

9 "This would mean that a consumer would pay an
10 additional (insert amount) in sales tax for every \$100 of
11 tangible personal property bought at retail."

12 The county board may also opt to establish a sunset
13 provision at which time the additional sales tax would
14 cease being collected, if not terminated earlier by a vote
15 of the county board. If the county board votes to include a
16 sunset provision, the proposition for public facilities
17 purposes shall be in substantially the following form:

18 "To pay for public facilities purposes, shall (name of
19 county) be authorized to impose an increase on its share of
20 local sales taxes by (insert rate) for a period not to
21 exceed (insert number of years)?"

22 As additional information on the ballot below the
23 question shall appear the following:

24 "This would mean that a consumer would pay an
25 additional (insert amount) in sales tax for every \$100 of
26 tangible personal property bought at retail. If imposed,

1 the additional tax would cease being collected at the end
2 of (insert number of years), if not terminated earlier by a
3 vote of the county board."

4 For purposes of this Section, "public facilities
5 purposes" means the acquisition, development,
6 construction, reconstruction, rehabilitation, improvement,
7 financing, architectural planning, and installation of
8 capital facilities consisting of buildings, structures,
9 and durable equipment and for the acquisition and
10 improvement of real property and interest in real property
11 required, or expected to be required, in connection with
12 the public facilities, for use by the county for the
13 furnishing of governmental services to its citizens,
14 including but not limited to museums and nursing homes.

15 The votes shall be recorded as "Yes" or "No".

16 (4) The proposition for mental health purposes shall be
17 in substantially the following form:

18 "To pay for mental health purposes, shall (name of
19 county) be authorized to impose an increase on its share of
20 local sales taxes by (insert rate)?"

21 As additional information on the ballot below the
22 question shall appear the following:

23 "This would mean that a consumer would pay an
24 additional (insert amount) in sales tax for every \$100 of
25 tangible personal property bought at retail."

26 The county board may also opt to establish a sunset

1 provision at which time the additional sales tax would
2 cease being collected, if not terminated earlier by a vote
3 of the county board. If the county board votes to include a
4 sunset provision, the proposition for public facilities
5 purposes shall be in substantially the following form:

6 "To pay for mental health purposes, shall (name of
7 county) be authorized to impose an increase on its share of
8 local sales taxes by (insert rate) for a period not to
9 exceed (insert number of years)?"

10 As additional information on the ballot below the
11 question shall appear the following:

12 "This would mean that a consumer would pay an
13 additional (insert amount) in sales tax for every \$100 of
14 tangible personal property bought at retail. If imposed,
15 the additional tax would cease being collected at the end
16 of (insert number of years), if not terminated earlier by a
17 vote of the county board."

18 The votes shall be recorded as "Yes" or "No".

19 (5) The proposition for substance abuse purposes shall
20 be in substantially the following form:

21 "To pay for substance abuse purposes, shall (name of
22 county) be authorized to impose an increase on its share of
23 local sales taxes by (insert rate)?"

24 As additional information on the ballot below the
25 question shall appear the following:

26 "This would mean that a consumer would pay an

1 additional (insert amount) in sales tax for every \$100 of
2 tangible personal property bought at retail."

3 The county board may also opt to establish a sunset
4 provision at which time the additional sales tax would
5 cease being collected, if not terminated earlier by a vote
6 of the county board. If the county board votes to include a
7 sunset provision, the proposition for public facilities
8 purposes shall be in substantially the following form:

9 "To pay for substance abuse purposes, shall (name of
10 county) be authorized to impose an increase on its share of
11 local sales taxes by (insert rate) for a period not to
12 exceed (insert number of years)?"

13 As additional information on the ballot below the
14 question shall appear the following:

15 "This would mean that a consumer would pay an
16 additional (insert amount) in sales tax for every \$100 of
17 tangible personal property bought at retail. If imposed,
18 the additional tax would cease being collected at the end
19 of (insert number of years), if not terminated earlier by a
20 vote of the county board."

21 The votes shall be recorded as "Yes" or "No".

22 If a majority of the electors voting on the proposition
23 vote in favor of it, the county may impose the tax. A county
24 may not submit more than one proposition authorized by this
25 Section to the electors at any one time.

26 This additional tax may not be imposed on the sales of food

1 for human consumption that is to be consumed off the premises
2 where it is sold (other than alcoholic beverages, soft drinks,
3 and food which has been prepared for immediate consumption) and
4 prescription and non-prescription medicines, drugs, medical
5 appliances and insulin, urine testing materials, syringes, and
6 needles used by diabetics. The tax imposed by a county under
7 this Section and all civil penalties that may be assessed as an
8 incident of the tax shall be collected and enforced by the
9 Illinois Department of Revenue and deposited into a special
10 fund created for that purpose. The certificate of registration
11 that is issued by the Department to a retailer under the
12 Retailers' Occupation Tax Act shall permit the retailer to
13 engage in a business that is taxable without registering
14 separately with the Department under an ordinance or resolution
15 under this Section. The Department has full power to administer
16 and enforce this Section, to collect all taxes and penalties
17 due under this Section, to dispose of taxes and penalties so
18 collected in the manner provided in this Section, and to
19 determine all rights to credit memoranda arising on account of
20 the erroneous payment of a tax or penalty under this Section.
21 In the administration of and compliance with this Section, the
22 Department and persons who are subject to this Section shall
23 (i) have the same rights, remedies, privileges, immunities,
24 powers, and duties, (ii) be subject to the same conditions,
25 restrictions, limitations, penalties, and definitions of
26 terms, and (iii) employ the same modes of procedure as are

1 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
2 1n, 2 through 2-70 (in respect to all provisions contained in
3 those Sections other than the State rate of tax), 2a, 2b, 2c, 3
4 (except provisions relating to transaction returns and quarter
5 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
6 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13
7 of the Retailers' Occupation Tax Act and Section 3-7 of the
8 Uniform Penalty and Interest Act as if those provisions were
9 set forth in this Section.

10 Persons subject to any tax imposed under the authority
11 granted in this Section may reimburse themselves for their
12 sellers' tax liability by separately stating the tax as an
13 additional charge, which charge may be stated in combination,
14 in a single amount, with State tax which sellers are required
15 to collect under the Use Tax Act, pursuant to such bracketed
16 schedules as the Department may prescribe.

17 Whenever the Department determines that a refund should be
18 made under this Section to a claimant instead of issuing a
19 credit memorandum, the Department shall notify the State
20 Comptroller, who shall cause the order to be drawn for the
21 amount specified and to the person named in the notification
22 from the Department. The refund shall be paid by the State
23 Treasurer out of the County Public Safety, Public Facilities,
24 Mental Health, Substance Abuse, or Transportation Retailers'
25 Occupation Tax Fund.

26 (b) If a tax has been imposed under subsection (a), a

1 service occupation tax shall also be imposed at the same rate
2 upon all persons engaged, in the county, in the business of
3 making sales of service, who, as an incident to making those
4 sales of service, transfer tangible personal property within
5 the county as an incident to a sale of service. This tax may
6 not be imposed on sales of food for human consumption that is
7 to be consumed off the premises where it is sold (other than
8 alcoholic beverages, soft drinks, and food prepared for
9 immediate consumption) and prescription and non-prescription
10 medicines, drugs, medical appliances and insulin, urine
11 testing materials, syringes, and needles used by diabetics. The
12 tax imposed under this subsection and all civil penalties that
13 may be assessed as an incident thereof shall be collected and
14 enforced by the Department of Revenue. The Department has full
15 power to administer and enforce this subsection; to collect all
16 taxes and penalties due hereunder; to dispose of taxes and
17 penalties so collected in the manner hereinafter provided; and
18 to determine all rights to credit memoranda arising on account
19 of the erroneous payment of tax or penalty hereunder. In the
20 administration of, and compliance with this subsection, the
21 Department and persons who are subject to this paragraph shall
22 (i) have the same rights, remedies, privileges, immunities,
23 powers, and duties, (ii) be subject to the same conditions,
24 restrictions, limitations, penalties, exclusions, exemptions,
25 and definitions of terms, and (iii) employ the same modes of
26 procedure as are prescribed in Sections 2 (except that the

1 reference to State in the definition of supplier maintaining a
2 place of business in this State shall mean the county), 2a, 2b,
3 2c, 3 through 3-50 (in respect to all provisions therein other
4 than the State rate of tax), 4 (except that the reference to
5 the State shall be to the county), 5, 7, 8 (except that the
6 jurisdiction to which the tax shall be a debt to the extent
7 indicated in that Section 8 shall be the county), 9 (except as
8 to the disposition of taxes and penalties collected), 10, 11,
9 12 (except the reference therein to Section 2b of the
10 Retailers' Occupation Tax Act), 13 (except that any reference
11 to the State shall mean the county), Section 15, 16, 17, 18, 19
12 and 20 of the Service Occupation Tax Act and Section 3-7 of the
13 Uniform Penalty and Interest Act, as fully as if those
14 provisions were set forth herein.

15 Persons subject to any tax imposed under the authority
16 granted in this subsection may reimburse themselves for their
17 serviceman's tax liability by separately stating the tax as an
18 additional charge, which charge may be stated in combination,
19 in a single amount, with State tax that servicemen are
20 authorized to collect under the Service Use Tax Act, in
21 accordance with such bracket schedules as the Department may
22 prescribe.

23 Whenever the Department determines that a refund should be
24 made under this subsection to a claimant instead of issuing a
25 credit memorandum, the Department shall notify the State
26 Comptroller, who shall cause the warrant to be drawn for the

1 amount specified, and to the person named, in the notification
2 from the Department. The refund shall be paid by the State
3 Treasurer out of the County Public Safety, Public Facilities,
4 Mental Health, Substance Abuse, or Transportation Retailers'
5 Occupation Fund.

6 Nothing in this subsection shall be construed to authorize
7 the county to impose a tax upon the privilege of engaging in
8 any business which under the Constitution of the United States
9 may not be made the subject of taxation by the State.

10 (c) The Department shall immediately pay over to the State
11 Treasurer, ex officio, as trustee, all taxes and penalties
12 collected under this Section to be deposited into the County
13 Public Safety, Public Facilities, Mental Health, Substance
14 Abuse, or Transportation Retailers' Occupation Tax Fund, which
15 shall be an unappropriated trust fund held outside of the State
16 treasury.

17 As soon as possible after the first day of each month,
18 beginning January 1, 2011, upon certification of the Department
19 of Revenue, the Comptroller shall order transferred, and the
20 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
21 local sales tax increment, as defined in the Innovation
22 Development and Economy Act, collected under this Section
23 during the second preceding calendar month for sales within a
24 STAR bond district.

25 After the monthly transfer to the STAR Bonds Revenue Fund,
26 on or before the 25th day of each calendar month, the

1 Department shall prepare and certify to the Comptroller the
2 disbursement of stated sums of money to the counties from which
3 retailers have paid taxes or penalties to the Department during
4 the second preceding calendar month. The amount to be paid to
5 each county, and deposited by the county into its special fund
6 created for the purposes of this Section, shall be the amount
7 (not including credit memoranda) collected under this Section
8 during the second preceding calendar month by the Department
9 plus an amount the Department determines is necessary to offset
10 any amounts that were erroneously paid to a different taxing
11 body, and not including (i) an amount equal to the amount of
12 refunds made during the second preceding calendar month by the
13 Department on behalf of the county, (ii) any amount that the
14 Department determines is necessary to offset any amounts that
15 were payable to a different taxing body but were erroneously
16 paid to the county, (iii) any amounts that are transferred to
17 the STAR Bonds Revenue Fund, and (iv) 1.5% of the remainder,
18 which shall be transferred into the Tax Compliance and
19 Administration Fund. The Department, at the time of each
20 monthly disbursement to the counties, shall prepare and certify
21 to the State Comptroller the amount to be transferred into the
22 Tax Compliance and Administration Fund under this subsection.
23 Within 10 days after receipt by the Comptroller of the
24 disbursement certification to the counties and the Tax
25 Compliance and Administration Fund provided for in this Section
26 to be given to the Comptroller by the Department, the

1 Comptroller shall cause the orders to be drawn for the
2 respective amounts in accordance with directions contained in
3 the certification.

4 In addition to the disbursement required by the preceding
5 paragraph, an allocation shall be made in March of each year to
6 each county that received more than \$500,000 in disbursements
7 under the preceding paragraph in the preceding calendar year.
8 The allocation shall be in an amount equal to the average
9 monthly distribution made to each such county under the
10 preceding paragraph during the preceding calendar year
11 (excluding the 2 months of highest receipts). The distribution
12 made in March of each year subsequent to the year in which an
13 allocation was made pursuant to this paragraph and the
14 preceding paragraph shall be reduced by the amount allocated
15 and disbursed under this paragraph in the preceding calendar
16 year. The Department shall prepare and certify to the
17 Comptroller for disbursement the allocations made in
18 accordance with this paragraph.

19 A county may direct, by ordinance, that all or a portion of
20 the taxes and penalties collected under the Special County
21 Retailers' Occupation Tax For Public Safety, Public
22 Facilities, Mental Health, Substance Abuse, or Transportation
23 be deposited into the Transportation Development Partnership
24 Trust Fund.

25 (d) For the purpose of determining the local governmental
26 unit whose tax is applicable, a retail sale by a producer of

1 coal or another mineral mined in Illinois is a sale at retail
2 at the place where the coal or other mineral mined in Illinois
3 is extracted from the earth. This paragraph does not apply to
4 coal or another mineral when it is delivered or shipped by the
5 seller to the purchaser at a point outside Illinois so that the
6 sale is exempt under the United States Constitution as a sale
7 in interstate or foreign commerce.

8 (e) Nothing in this Section shall be construed to authorize
9 a county to impose a tax upon the privilege of engaging in any
10 business that under the Constitution of the United States may
11 not be made the subject of taxation by this State.

12 (e-5) If a county imposes a tax under this Section, the
13 county board may, by ordinance, discontinue or lower the rate
14 of the tax. If the county board lowers the tax rate or
15 discontinues the tax, a referendum must be held in accordance
16 with subsection (a) of this Section in order to increase the
17 rate of the tax or to reimpose the discontinued tax.

18 (f) Beginning April 1, 1998 and through December 31, 2013,
19 the results of any election authorizing a proposition to impose
20 a tax under this Section or effecting a change in the rate of
21 tax, or any ordinance lowering the rate or discontinuing the
22 tax, shall be certified by the county clerk and filed with the
23 Illinois Department of Revenue either (i) on or before the
24 first day of April, whereupon the Department shall proceed to
25 administer and enforce the tax as of the first day of July next
26 following the filing; or (ii) on or before the first day of

1 October, whereupon the Department shall proceed to administer
2 and enforce the tax as of the first day of January next
3 following the filing.

4 Beginning January 1, 2014, the results of any election
5 authorizing a proposition to impose a tax under this Section or
6 effecting an increase in the rate of tax, along with the
7 ordinance adopted to impose the tax or increase the rate of the
8 tax, or any ordinance adopted to lower the rate or discontinue
9 the tax, shall be certified by the county clerk and filed with
10 the Illinois Department of Revenue either (i) on or before the
11 first day of May, whereupon the Department shall proceed to
12 administer and enforce the tax as of the first day of July next
13 following the adoption and filing; or (ii) on or before the
14 first day of October, whereupon the Department shall proceed to
15 administer and enforce the tax as of the first day of January
16 next following the adoption and filing.

17 (g) When certifying the amount of a monthly disbursement to
18 a county under this Section, the Department shall increase or
19 decrease the amounts by an amount necessary to offset any
20 miscalculation of previous disbursements. The offset amount
21 shall be the amount erroneously disbursed within the previous 6
22 months from the time a miscalculation is discovered.

23 (h) This Section may be cited as the "Special County
24 Occupation Tax For Public Safety, Public Facilities, Mental
25 Health, Substance Abuse, or Transportation Law".

26 (i) For purposes of this Section, "public safety" includes,

1 but is not limited to, crime prevention, detention, fire
2 fighting, police, medical, ambulance, or other emergency
3 services. The county may share tax proceeds received under this
4 Section for public safety purposes, including proceeds
5 received before August 4, 2009 (the effective date of Public
6 Act 96-124), with any fire protection district located in the
7 county. For the purposes of this Section, "transportation"
8 includes, but is not limited to, the construction, maintenance,
9 operation, and improvement of public highways, any other
10 purpose for which a county may expend funds under the Illinois
11 Highway Code, and passenger rail transportation. For the
12 purposes of this Section, "public facilities purposes"
13 includes, but is not limited to, the acquisition, development,
14 construction, reconstruction, rehabilitation, improvement,
15 financing, architectural planning, and installation of capital
16 facilities consisting of buildings, structures, and durable
17 equipment and for the acquisition and improvement of real
18 property and interest in real property required, or expected to
19 be required, in connection with the public facilities, for use
20 by the county for the furnishing of governmental services to
21 its citizens, including but not limited to museums and nursing
22 homes.

23 (j) The Department may promulgate rules to implement Public
24 Act 95-1002 only to the extent necessary to apply the existing
25 rules for the Special County Retailers' Occupation Tax for
26 Public Safety to this new purpose for public facilities.

1 (Source: P.A. 99-4, eff. 5-31-15; 99-217, eff. 7-31-15; 99-642,
2 eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.".