

**SB0587**



**100TH GENERAL ASSEMBLY**

**State of Illinois**

**2017 and 2018**

**SB0587**

Introduced 1/24/2017, by Sen. Tim Bivins

**SYNOPSIS AS INTRODUCED:**

35 ILCS 145/9.1 new

Amends the Hotel Operators' Occupation Tax Act. Provides that organizations that (i) are tax exempt under Section 501(c)(3) of the Internal Revenue Code and (ii) rent, lease, or let rooms in a hotel located on property that is exempt from taxation under the Property Tax Code are exempt from the provisions of the Act. Effective immediately.

LRB100 05291 HLH 15302 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

**A BILL FOR**

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Hotel Operators' Occupation Tax Act is  
5 amended by adding Section 9.1 as follows:

6 (35 ILCS 145/9.1 new)

7 Sec. 9.1. Tax exempt organizations. Organizations that (i)  
8 are tax exempt under Section 501(c)(3) of the Internal Revenue  
9 Code and (ii) rent, lease, or let rooms in a hotel located on  
10 property that is exempt from taxation under Article 15 of the  
11 Property Tax Code are exempt from the provisions of this Act.

12 Section 99. Effective date. This Act takes effect upon  
13 becoming law.