



Sen. Scott M. Bennett

Filed: 3/1/2018

10000SB2899sam001

LRB100 20382 HLH 36548 a

1 AMENDMENT TO SENATE BILL 2899

2 AMENDMENT NO. _____. Amend Senate Bill 2899 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Department of Commerce and Economic
5 Opportunity Law of the Civil Administrative Code of Illinois is
6 amended by changing Section 605-705 as follows:

7 (20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

8 Sec. 605-705. Grants to local tourism and convention
9 bureaus.

10 (a) To establish a grant program for local tourism and
11 convention bureaus. The Department will develop and implement a
12 program for the use of funds, as authorized under this Act, by
13 local tourism and convention bureaus. For the purposes of this
14 Act, bureaus eligible to receive funds are those local tourism
15 and convention bureaus that are (i) either units of local
16 government or incorporated as not-for-profit organizations;

1 (ii) in legal existence for a minimum of 2 years before July 1,
2 2001; (iii) operating with a paid, full-time staff whose sole
3 purpose is to promote tourism in the designated service area;
4 and (iv) affiliated with one or more municipalities or counties
5 that support the bureau with local hotel-motel taxes. After
6 July 1, 2001, bureaus requesting certification in order to
7 receive funds for the first time must be local tourism and
8 convention bureaus that are (i) either units of local
9 government or incorporated as not-for-profit organizations;
10 (ii) in legal existence for a minimum of 2 years before the
11 request for certification; (iii) operating with a paid,
12 full-time staff whose sole purpose is to promote tourism in the
13 designated service area; and (iv) affiliated with multiple
14 municipalities or counties that support the bureau with local
15 hotel-motel taxes. Each bureau receiving funds under this Act
16 will be certified by the Department as the designated recipient
17 to serve an area of the State. Notwithstanding the criteria set
18 forth in this subsection (a), or any rule adopted under this
19 subsection (a), the Director of the Department may provide for
20 the award of grant funds to one or more entities if in the
21 Department's judgment that action is necessary in order to
22 prevent a loss of funding critical to promoting tourism in a
23 designated geographic area of the State.

24 (b) To distribute grants to local tourism and convention
25 bureaus from appropriations made from the Local Tourism Fund
26 for that purpose. Of the amounts appropriated annually to the

1 Department for expenditure under this Section prior to July 1,
2 2011, one-third of those monies shall be used for grants to
3 convention and tourism bureaus in cities with a population
4 greater than 500,000. The remaining two-thirds of the annual
5 appropriation prior to July 1, 2011 shall be used for grants to
6 convention and tourism bureaus in the remainder of the State,
7 in accordance with a formula based upon the population served.
8 Of the amounts appropriated annually to the Department for
9 expenditure under this Section beginning July 1, 2011, 18% of
10 such moneys shall be used for grants to convention and tourism
11 bureaus in cities with a population greater than 500,000. Of
12 the amounts appropriated annually to the Department for
13 expenditure under this Section beginning July 1, 2011, 82% of
14 such moneys shall be used for grants to convention bureaus in
15 the remainder of the State, in accordance with a formula based
16 upon the population served. ~~The Department may reserve up to~~
17 ~~10% of total local tourism funds available for costs of~~
18 ~~administering the program to conduct audits of grants, to~~
19 ~~provide incentive funds to those bureaus that will conduct~~
20 ~~promotional activities designed to further the Department's~~
21 ~~statewide advertising campaign, to fund special statewide~~
22 ~~promotional activities, and to fund promotional activities~~
23 ~~that support an increased use of the State's parks or historic~~
24 ~~sites.~~ The Department shall require that any convention and
25 tourism bureau receiving a grant under this Section that
26 requires matching funds shall provide matching funds equal to

1 no less than 50% of the grant amount. During fiscal year 2013,
2 the Department shall reserve \$2,000,000 of the available local
3 tourism funds for appropriation to the Historic Preservation
4 Agency for the operation of the Abraham Lincoln Presidential
5 Library and Museum and State historic sites.

6 (Source: P.A. 97-617, eff. 10-26-11; 97-732, eff. 6-30-12;
7 98-252, eff. 8-9-13.)

8 Section 10. The Illinois Promotion Act is amended by
9 changing Section 4a as follows:

10 (20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

11 Sec. 4a. Funds.

12 (1) All moneys deposited in the Tourism Promotion Fund
13 pursuant to this subsection are allocated to the Department for
14 utilization, as appropriated, in the performance of its powers
15 under Section 4; except that during fiscal year 2013, the
16 Department shall reserve \$9,800,000 of the total funds
17 available for appropriation in the Tourism Promotion Fund for
18 appropriation to the Historic Preservation Agency for the
19 operation of the Abraham Lincoln Presidential Library and
20 Museum and State historic sites.

21 As soon as possible after the first day of each month,
22 beginning July 1, 1997 and ending on July 6, 2017 (the
23 effective date of Public Act 100-23) ~~this amendatory Act of the~~
24 ~~100th General Assembly~~, upon certification of the Department of

1 Revenue, the Comptroller shall order transferred and the
2 Treasurer shall transfer from the General Revenue Fund to the
3 Tourism Promotion Fund an amount equal to 13% of the net
4 revenue realized from the Hotel Operators' Occupation Tax Act
5 plus an amount equal to 13% of the net revenue realized from
6 any tax imposed under Section 4.05 of the Chicago World's
7 Fair-1992 Authority Act during the preceding month. Beginning
8 on the effective date of this amendatory Act of the 100th
9 General Assembly, 13% of the net revenue realized from the
10 Hotel Operators' Occupation Tax Act shall be deposited directly
11 into the Tourism Promotion Fund as provided in Section 6 of the
12 Hotel Operators' Occupation Tax Act. "Net revenue realized for
13 a month" means the revenue collected by the State under that
14 Act during the previous month less the amount paid out during
15 that same month as refunds to taxpayers for overpayment of
16 liability under that Act.

17 (1.1) (Blank).

18 (2) As soon as possible after the first day of each month,
19 beginning July 1, 1997 and ending on July 6, 2017 (the
20 effective date of Public Act 100-23) ~~this amendatory Act of the~~
21 ~~100th General Assembly~~, upon certification of the Department of
22 Revenue, the Comptroller shall order transferred and the
23 Treasurer shall transfer from the General Revenue Fund to the
24 Tourism Promotion Fund an amount equal to 8% of the net revenue
25 realized from the Hotel Operators' Occupation Tax plus an
26 amount equal to 8% of the net revenue realized from any tax

1 imposed under Section 4.05 of the Chicago World's Fair-1992
2 Authority Act during the preceding month. Beginning on the
3 effective date of this amendatory Act of the 100th General
4 Assembly, 8% of net revenue realized from the Hotel Operators'
5 Occupation Tax Act shall be deposited directly into the Tourism
6 Promotion Fund as provided in Section 6 of the Hotel Operators'
7 Occupation Tax Act. "Net revenue realized for a month" means
8 the revenue collected by the State under that Act during the
9 previous month less the amount paid out during that same month
10 as refunds to taxpayers for overpayment of liability under that
11 Act.

12 All monies deposited in the Tourism Promotion Fund under
13 this subsection (2) shall be used solely as provided in this
14 subsection to advertise and promote tourism throughout
15 Illinois. Appropriations of monies deposited in the Tourism
16 Promotion Fund pursuant to this subsection (2) shall be used
17 solely for advertising to promote tourism, including but not
18 limited to advertising production and direct advertisement
19 costs, but shall not be used to employ any additional staff,
20 finance any individual event, or lease, rent or purchase any
21 physical facilities. The Department shall coordinate its
22 advertising under this subsection (2) with other public and
23 private entities in the State engaged in similar promotion
24 activities. Print or electronic media production made pursuant
25 to this subsection (2) for advertising promotion shall not
26 contain or include the physical appearance of or reference to

1 the name or position of any public officer. "Public officer"
2 means a person who is elected to office pursuant to statute, or
3 who is appointed to an office which is established, and the
4 qualifications and duties of which are prescribed, by statute,
5 to discharge a public duty for the State or any of its
6 political subdivisions.

7 (3) Notwithstanding anything in this Section to the
8 contrary, amounts transferred from the General Revenue Fund to
9 the Tourism Promotion Fund pursuant to this Section shall not
10 exceed \$26,300,000 in State fiscal year 2012.

11 (4) (Blank). ~~As soon as possible after the first day of~~
12 ~~each month, beginning July 1, 2017, if the amount of revenue~~
13 ~~deposited into the Tourism Promotion Fund under subsection (c)~~
14 ~~of Section 6 of the Hotel Operators' Occupation Tax Act is less~~
15 ~~than 21% of the net revenue realized from the Hotel Operators'~~
16 ~~Occupation Tax during the preceding month, then, upon~~
17 ~~certification of the Department of Revenue, the State~~
18 ~~Comptroller shall direct and the State Treasurer shall transfer~~
19 ~~from the General Revenue Fund to the Tourism Promotion Fund an~~
20 ~~amount equal to the difference between 21% of the net revenue~~
21 ~~realized from the Hotel Operators' Occupation Tax during the~~
22 ~~preceding month and the amount of revenue deposited into the~~
23 ~~Tourism Promotion Fund under subsection (c) of Section 6 of the~~
24 ~~Hotel Operators' Occupation Tax Act.~~

25 (Source: P.A. 100-23, eff. 7-6-17.)

1 Section 15. The Hotel Operators' Occupation Tax Act is
2 amended by changing Section 6 as follows:

3 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

4 Sec. 6. Filing of returns and distribution of proceeds.

5 Except as provided hereinafter in this Section, on or
6 before the last day of each calendar month, every person
7 engaged in the business of renting, leasing or letting rooms in
8 a hotel in this State during the preceding calendar month shall
9 file a return with the Department, stating:

10 1. The name of the operator;

11 2. His residence address and the address of his
12 principal place of business and the address of the
13 principal place of business (if that is a different
14 address) from which he engages in the business of renting,
15 leasing or letting rooms in a hotel in this State;

16 3. Total amount of rental receipts received by him
17 during the preceding calendar month from renting, leasing
18 or letting rooms during such preceding calendar month;

19 4. Total amount of rental receipts received by him
20 during the preceding calendar month from renting, leasing
21 or letting rooms to permanent residents during such
22 preceding calendar month;

23 5. Total amount of other exclusions from gross rental
24 receipts allowed by this Act;

25 6. Gross rental receipts which were received by him

1 during the preceding calendar month and upon the basis of
2 which the tax is imposed;

3 7. The amount of tax due;

4 8. Such other reasonable information as the Department
5 may require.

6 If the operator's average monthly tax liability to the
7 Department does not exceed \$200, the Department may authorize
8 his returns to be filed on a quarter annual basis, with the
9 return for January, February and March of a given year being
10 due by April 30 of such year; with the return for April, May
11 and June of a given year being due by July 31 of such year; with
12 the return for July, August and September of a given year being
13 due by October 31 of such year, and with the return for
14 October, November and December of a given year being due by
15 January 31 of the following year.

16 If the operator's average monthly tax liability to the
17 Department does not exceed \$50, the Department may authorize
18 his returns to be filed on an annual basis, with the return for
19 a given year being due by January 31 of the following year.

20 Such quarter annual and annual returns, as to form and
21 substance, shall be subject to the same requirements as monthly
22 returns.

23 Notwithstanding any other provision in this Act concerning
24 the time within which an operator may file his return, in the
25 case of any operator who ceases to engage in a kind of business
26 which makes him responsible for filing returns under this Act,

1 such operator shall file a final return under this Act with the
2 Department not more than 1 month after discontinuing such
3 business.

4 Where the same person has more than 1 business registered
5 with the Department under separate registrations under this
6 Act, such person shall not file each return that is due as a
7 single return covering all such registered businesses, but
8 shall file separate returns for each such registered business.

9 In his return, the operator shall determine the value of
10 any consideration other than money received by him in
11 connection with the renting, leasing or letting of rooms in the
12 course of his business and he shall include such value in his
13 return. Such determination shall be subject to review and
14 revision by the Department in the manner hereinafter provided
15 for the correction of returns.

16 Where the operator is a corporation, the return filed on
17 behalf of such corporation shall be signed by the president,
18 vice-president, secretary or treasurer or by the properly
19 accredited agent of such corporation.

20 The person filing the return herein provided for shall, at
21 the time of filing such return, pay to the Department the
22 amount of tax herein imposed. The operator filing the return
23 under this Section shall, at the time of filing such return,
24 pay to the Department the amount of tax imposed by this Act
25 less a discount of 2.1% or \$25 per calendar year, whichever is
26 greater, which is allowed to reimburse the operator for the

1 expenses incurred in keeping records, preparing and filing
2 returns, remitting the tax and supplying data to the Department
3 on request.

4 There shall be deposited in the Build Illinois Fund in the
5 State Treasury for each State fiscal year 40% of the amount of
6 total net proceeds from the tax imposed by subsection (a) of
7 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited
8 in the Illinois Sports Facilities Fund and credited to the
9 Subsidy Account each fiscal year by making monthly deposits in
10 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in
11 such deposits for prior months, and an additional \$8,000,000
12 shall be deposited in the Illinois Sports Facilities Fund and
13 credited to the Advance Account each fiscal year by making
14 monthly deposits in the amount of 1/8 of \$8,000,000 plus any
15 cumulative deficiencies in such deposits for prior months;
16 provided, that for fiscal years ending after June 30, 2001, the
17 amount to be so deposited into the Illinois Sports Facilities
18 Fund and credited to the Advance Account each fiscal year shall
19 be increased from \$8,000,000 to the then applicable Advance
20 Amount and the required monthly deposits beginning with July
21 2001 shall be in the amount of 1/8 of the then applicable
22 Advance Amount plus any cumulative deficiencies in those
23 deposits for prior months. (The deposits of the additional
24 \$8,000,000 or the then applicable Advance Amount, as
25 applicable, during each fiscal year shall be treated as
26 advances of funds to the Illinois Sports Facilities Authority

1 for its corporate purposes to the extent paid to the Authority
2 or its trustee and shall be repaid into the General Revenue
3 Fund in the State Treasury by the State Treasurer on behalf of
4 the Authority pursuant to Section 19 of the Illinois Sports
5 Facilities Authority Act, as amended. If in any fiscal year the
6 full amount of the then applicable Advance Amount is not repaid
7 into the General Revenue Fund, then the deficiency shall be
8 paid from the amount in the Local Government Distributive Fund
9 that would otherwise be allocated to the City of Chicago under
10 the State Revenue Sharing Act.)

11 For purposes of the foregoing paragraph, the term "Advance
12 Amount" means, for fiscal year 2002, \$22,179,000, and for
13 subsequent fiscal years through fiscal year 2032, 105.615% of
14 the Advance Amount for the immediately preceding fiscal year,
15 rounded up to the nearest \$1,000.

16 Of the remaining 60% of the amount of total net proceeds
17 prior to August 1, 2011 from the tax imposed by subsection (a)
18 of Section 3 after all required deposits in the Illinois Sports
19 Facilities Fund, the amount equal to 8% of the net revenue
20 realized from this Act plus an amount equal to 8% of the net
21 revenue realized from any tax imposed under Section 4.05 of the
22 Chicago World's Fair-1992 Authority Act during the preceding
23 month shall be deposited in the Local Tourism Fund each month
24 for purposes authorized by Section 605-705 of the Department of
25 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of
26 the remaining 60% of the amount of total net proceeds beginning

1 on August 1, 2011 from the tax imposed by subsection (a) of
2 Section 3 after all required deposits in the Illinois Sports
3 Facilities Fund, an amount equal to 8% of the net revenue
4 realized from this Act plus an amount equal to 8% of the net
5 revenue realized from any tax imposed under Section 4.05 of the
6 Chicago World's Fair-1992 Authority Act during the preceding
7 month shall be deposited as follows: 18% of such amount shall
8 be deposited into the Chicago Travel Industry Promotion Fund
9 for the purposes described in subsection (n) of Section 5 of
10 the Metropolitan Pier and Exposition Authority Act and the
11 remaining 82% of such amount shall be deposited into the Local
12 Tourism Fund each month for purposes authorized by Section
13 605-705 of the Department of Commerce and Economic Opportunity
14 Law. Beginning on August 1, 1999 and ending on July 31, 2011,
15 an amount equal to 4.5% of the net revenue realized from the
16 Hotel Operators' Occupation Tax Act during the preceding month
17 shall be deposited into the International Tourism Fund for the
18 purposes authorized in Section 605-707 of the Department of
19 Commerce and Economic Opportunity Law. Beginning on August 1,
20 2011, an amount equal to 4.5% of the net revenue realized from
21 this Act during the preceding month shall be deposited as
22 follows: 55% of such amount shall be deposited into the Chicago
23 Travel Industry Promotion Fund for the purposes described in
24 subsection (n) of Section 5 of the Metropolitan Pier and
25 Exposition Authority Act and the remaining 45% of such amount
26 deposited into the International Tourism Fund for the purposes

1 authorized in Section 605-707 of the Department of Commerce and
2 Economic Opportunity Law. Beginning on the effective date of
3 this amendatory Act of the 100th General Assembly, after all
4 required deposits into the Illinois Sports Facilities Fund, the
5 Local Tourism Fund, the Chicago Travel Industry Promotion Fund,
6 and the International Tourism Fund have been made: (1) 13% of
7 the net revenue realized from this Act shall be deposited
8 directly into the Tourism Promotion Fund to be used as provided
9 in paragraph (1) of Section 4a of the Illinois Promotion Act;
10 and (2) 8% of the net revenue realized from this Act shall be
11 deposited directly into the Tourism Promotion Fund to be used
12 as provided in paragraph (2) of Section 4a of the Illinois
13 Promotion Act. "Net revenue realized for a month" means the
14 revenue collected by the State under that Act during the
15 previous month less the amount paid out during that same month
16 as refunds to taxpayers for overpayment of liability under that
17 Act.

18 After making all these deposits, all other proceeds of the
19 tax imposed under subsection (a) of Section 3 shall be
20 deposited in the Tourism Promotion Fund in the State Treasury.
21 All moneys received by the Department from the additional tax
22 imposed under subsection (b) of Section 3 shall be deposited
23 into the Build Illinois Fund in the State Treasury.

24 The Department may, upon separate written notice to a
25 taxpayer, require the taxpayer to prepare and file with the
26 Department on a form prescribed by the Department within not

1 less than 60 days after receipt of the notice an annual
2 information return for the tax year specified in the notice.
3 Such annual return to the Department shall include a statement
4 of gross receipts as shown by the operator's last State income
5 tax return. If the total receipts of the business as reported
6 in the State income tax return do not agree with the gross
7 receipts reported to the Department for the same period, the
8 operator shall attach to his annual information return a
9 schedule showing a reconciliation of the 2 amounts and the
10 reasons for the difference. The operator's annual information
11 return to the Department shall also disclose pay roll
12 information of the operator's business during the year covered
13 by such return and any additional reasonable information which
14 the Department deems would be helpful in determining the
15 accuracy of the monthly, quarterly or annual tax returns by
16 such operator as hereinbefore provided for in this Section.

17 If the annual information return required by this Section
18 is not filed when and as required the taxpayer shall be liable
19 for a penalty in an amount determined in accordance with
20 Section 3-4 of the Uniform Penalty and Interest Act until such
21 return is filed as required, the penalty to be assessed and
22 collected in the same manner as any other penalty provided for
23 in this Act.

24 The chief executive officer, proprietor, owner or highest
25 ranking manager shall sign the annual return to certify the
26 accuracy of the information contained therein. Any person who

1 willfully signs the annual return containing false or
2 inaccurate information shall be guilty of perjury and punished
3 accordingly. The annual return form prescribed by the
4 Department shall include a warning that the person signing the
5 return may be liable for perjury.

6 The foregoing portion of this Section concerning the filing
7 of an annual information return shall not apply to an operator
8 who is not required to file an income tax return with the
9 United States Government.

10 (Source: P.A. 100-23, eff. 7-6-17.)

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