



Sen. John F. Curran

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10100SB1581sam001

LRB101 08790 AWJ 57595 a

1 AMENDMENT TO SENATE BILL 1581

2 AMENDMENT NO. _____. Amend Senate Bill 1581 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' Occupation Tax ~~For Public Safety,~~

1 ~~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. 100-1167, eff. 1-4-19.)

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 Retailers'
15 Occupation Tax ~~for Public Safety, Public Facilities, Mental~~
16 ~~Health, Substance Abuse, or Transportation~~ Law (55 ILCS
17 5/5-1006.5), the Home Rule County Service Occupation Tax Law
18 (55 ILCS 5/5-1007), subsection (b) of the Rock Island County
19 Use and Occupation Tax Law (55 ILCS 5/5-1008.5(b)), the Metro
20 East Mass Transit District Retailers' Occupation Tax (70 ILCS
21 3610/5.01(b)), the Metro East Mass Transit District Service
22 Occupation Tax (70 ILCS 3610/5.01(c)), the Regional
23 Transportation Authority Retailers' Occupation Tax (70 ILCS
24 3615/4.03(e)), the Regional Transportation Authority Service
25 Occupation Tax (70 ILCS 3615/4.03(f)), the County Water
26 Commission Retailers' Occupation Tax (70 ILCS 3720/4(b)), or

1 the County Water Commission Service Occupation Tax (70 ILCS
2 3720/4(c)).

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

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

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

13 (Source: P.A. 100-1167, eff. 1-4-19.)

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

16 (55 ILCS 5/5-1006.5)

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

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

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

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

1 The county clerk shall certify the question to the proper
2 election authority, who shall submit the proposition at an
3 election in accordance with the general election law.

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

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

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

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

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

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

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

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

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

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

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

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

26 As additional information on the ballot below the

1 question shall appear the following:

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

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

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

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

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

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

1 and passenger rail transportation.

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

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

5 "To pay for public facilities 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 facilities
18 purposes shall be in substantially the following form:

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

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

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

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

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."

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

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

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

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

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

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

22 "To pay for substance abuse purposes, shall (name of
23 county) be authorized to impose an increase on its share of
24 local 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 public facilities
9 purposes shall be in substantially the following form:

10 "To pay for substance abuse purposes, shall (name of
11 county) be authorized to impose an increase on its share of
12 local sales taxes by (insert rate) for a period not to
13 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 The votes shall be recorded as "Yes" or "No".

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

1 This additional tax may not be imposed on tangible personal
2 property taxed at the 1% rate under the Retailers' Occupation
3 Tax Act. The tax imposed by a county under this Section and all
4 civil penalties that may be assessed as an incident of the tax
5 shall be collected and enforced by the Illinois Department of
6 Revenue and deposited into a special fund created for that
7 purpose. The certificate of registration that is issued by the
8 Department to a retailer under the Retailers' Occupation Tax
9 Act shall permit the retailer to engage in a business that is
10 taxable without registering separately with the Department
11 under an ordinance or resolution under this Section. The
12 Department has full power to administer and enforce this
13 Section, to collect all taxes and penalties due under this
14 Section, to dispose of taxes and penalties so collected in the
15 manner provided in this Section, and to determine all rights to
16 credit memoranda arising on account of the erroneous payment of
17 a tax or penalty under this Section. In the administration of
18 and compliance with this Section, the Department and persons
19 who are subject to this Section shall (i) have the same rights,
20 remedies, privileges, immunities, powers, and duties, (ii) be
21 subject to the same conditions, restrictions, limitations,
22 penalties, and definitions of terms, and (iii) employ the same
23 modes of procedure as are prescribed in Sections 1, 1a, 1a-1,
24 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-70 (in respect to
25 all provisions contained in those Sections other than the State
26 rate of tax), 2a, 2b, 2c, 3 (except provisions relating to

1 transaction returns and quarter monthly payments), 4, 5, 5a,
2 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
3 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation
4 Tax Act and Section 3-7 of the Uniform Penalty and Interest Act
5 as if those provisions were set forth in this Section.

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

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

22 (b) If a tax has been imposed under subsection (a), a
23 service occupation tax shall also be imposed at the same rate
24 upon all persons engaged, in the county, in the business of
25 making sales of service, who, as an incident to making those
26 sales of service, transfer tangible personal property within

1 the county as an incident to a sale of service. This tax may
2 not be imposed on tangible personal property taxed at the 1%
3 rate under the Service Occupation Tax Act. The tax imposed
4 under this subsection and all civil penalties that may be
5 assessed as an incident thereof shall be collected and enforced
6 by the Department of Revenue. The Department has full power to
7 administer and enforce this subsection; to collect all taxes
8 and penalties due hereunder; to dispose of taxes and penalties
9 so collected in the manner hereinafter provided; and to
10 determine all rights to credit memoranda arising on account of
11 the erroneous payment of tax or penalty hereunder. In the
12 administration of, and compliance with this subsection, the
13 Department and persons who are subject to this paragraph shall
14 (i) have the same rights, remedies, privileges, immunities,
15 powers, and duties, (ii) be subject to the same conditions,
16 restrictions, limitations, penalties, exclusions, exemptions,
17 and definitions of terms, and (iii) employ the same modes of
18 procedure as are prescribed in Sections 2 (except that the
19 reference to State in the definition of supplier maintaining a
20 place of business in this State shall mean the county), 2a, 2b,
21 2c, 3 through 3-50 (in respect to all provisions therein other
22 than the State rate of tax), 4 (except that the reference to
23 the State shall be to the county), 5, 7, 8 (except that the
24 jurisdiction to which the tax shall be a debt to the extent
25 indicated in that Section 8 shall be the county), 9 (except as
26 to the disposition of taxes and penalties collected), 10, 11,

1 12 (except the reference therein to Section 2b of the
2 Retailers' Occupation Tax Act), 13 (except that any reference
3 to the State shall mean the county), Section 15, 16, 17, 18, 19
4 and 20 of the Service Occupation Tax Act and Section 3-7 of the
5 Uniform Penalty and Interest Act, as fully as if those
6 provisions were set forth herein.

7 Persons subject to any tax imposed under the authority
8 granted in this subsection may reimburse themselves for their
9 serviceman's tax liability by separately stating the tax as an
10 additional charge, which charge may be stated in combination,
11 in a single amount, with State tax that servicemen are
12 authorized to collect under the Service Use Tax Act, in
13 accordance with such bracket schedules as the Department may
14 prescribe.

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

24 Nothing in this subsection shall be construed to authorize
25 the county to impose a tax upon the privilege of engaging in
26 any business which under the Constitution of the United States

1 may not be made the subject of taxation by the State.

2 (c) The Department shall immediately pay over to the State
3 Treasurer, ex officio, as trustee, all taxes and penalties
4 collected under this Section to be deposited into the Special
5 County ~~Public Safety, Public Facilities, Mental Health,~~
6 ~~Substance Abuse, or Transportation~~ Retailers' Occupation Tax
7 Fund, which shall be an unappropriated trust fund held outside
8 of the State treasury.

9 As soon as possible after the first day of each month,
10 beginning January 1, 2011, upon certification of the Department
11 of Revenue, the Comptroller shall order transferred, and the
12 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
13 local sales tax increment, as defined in the Innovation
14 Development and Economy Act, collected under this Section
15 during the second preceding calendar month for sales within a
16 STAR bond district.

17 After the monthly transfer to the STAR Bonds Revenue Fund,
18 on or before the 25th day of each calendar month, the
19 Department shall prepare and certify to the Comptroller the
20 disbursement of stated sums of money to the counties from which
21 retailers have paid taxes or penalties to the Department during
22 the second preceding calendar month. The amount to be paid to
23 each county, and deposited by the county into its special fund
24 created for the purposes of this Section, shall be the amount
25 (not including credit memoranda) collected under this Section
26 during the second preceding calendar month by the Department

1 plus an amount the Department determines is necessary to offset
2 any amounts that were erroneously paid to a different taxing
3 body, and not including (i) an amount equal to the amount of
4 refunds made during the second preceding calendar month by the
5 Department on behalf of the county, (ii) any amount that the
6 Department determines is necessary to offset any amounts that
7 were payable to a different taxing body but were erroneously
8 paid to the county, (iii) any amounts that are transferred to
9 the STAR Bonds Revenue Fund, and (iv) 1.5% of the remainder,
10 which shall be transferred into the Tax Compliance and
11 Administration Fund. The Department, at the time of each
12 monthly disbursement to the counties, shall prepare and certify
13 to the State Comptroller the amount to be transferred into the
14 Tax Compliance and Administration Fund under this subsection.
15 Within 10 days after receipt by the Comptroller of the
16 disbursement certification to the counties and the Tax
17 Compliance and Administration Fund provided for in this Section
18 to be given to the Comptroller by the Department, the
19 Comptroller shall cause the orders to be drawn for the
20 respective amounts in accordance with directions contained in
21 the certification.

22 In addition to the disbursement required by the preceding
23 paragraph, an allocation shall be made in March of each year to
24 each county that received more than \$500,000 in disbursements
25 under the preceding paragraph in the preceding calendar year.
26 The allocation shall be in an amount equal to the average

1 monthly distribution made to each such county under the
2 preceding paragraph during the preceding calendar year
3 (excluding the 2 months of highest receipts). The distribution
4 made in March of each year subsequent to the year in which an
5 allocation was made pursuant to this paragraph and the
6 preceding paragraph shall be reduced by the amount allocated
7 and disbursed under this paragraph in the preceding calendar
8 year. The Department shall prepare and certify to the
9 Comptroller for disbursement the allocations made in
10 accordance with this paragraph.

11 A county may direct, by ordinance, that all or a portion of
12 the taxes and penalties collected under the Special County
13 Retailers' Occupation Tax ~~For Public Safety, Public~~
14 ~~Facilities, Mental Health, Substance Abuse, or Transportation~~
15 be deposited into the Transportation Development Partnership
16 Trust Fund.

17 (d) For the purpose of determining the local governmental
18 unit whose tax is applicable, a retail sale by a producer of
19 coal or another mineral mined in Illinois is a sale at retail
20 at the place where the coal or other mineral mined in Illinois
21 is extracted from the earth. This paragraph does not apply to
22 coal or another mineral when it is delivered or shipped by the
23 seller to the purchaser at a point outside Illinois so that the
24 sale is exempt under the United States Constitution as a sale
25 in interstate or foreign commerce.

26 (e) Nothing in this Section shall be construed to authorize

1 a county to impose a tax upon the privilege of engaging in any
2 business that under the Constitution of the United States may
3 not be made the subject of taxation by this State.

4 (e-5) If a county imposes a tax under this Section, the
5 county board may, by ordinance, discontinue or lower the rate
6 of the tax. If the county board lowers the tax rate or
7 discontinues the tax, a referendum must be held in accordance
8 with subsection (a) of this Section in order to increase the
9 rate of the tax or to reimpose the discontinued tax.

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

22 Beginning January 1, 2014, the results of any election
23 authorizing a proposition to impose a tax under this Section or
24 effecting an increase in the rate of tax, along with the
25 ordinance adopted to impose the tax or increase the rate of the
26 tax, or any ordinance adopted to lower the rate or discontinue

1 the tax, shall be certified by the county clerk and filed with
2 the Illinois Department of Revenue either (i) on or before the
3 first day of May, whereupon the Department shall proceed to
4 administer and enforce the tax as of the first day of July next
5 following the adoption and filing; or (ii) on or before the
6 first day of October, whereupon the Department shall proceed to
7 administer and enforce the tax as of the first day of January
8 next following the adoption and filing.

9 (g) When certifying the amount of a monthly disbursement to
10 a county under this Section, the Department shall increase or
11 decrease the amounts by an amount necessary to offset any
12 miscalculation of previous disbursements. The offset amount
13 shall be the amount erroneously disbursed within the previous 6
14 months from the time a miscalculation is discovered.

15 (h) This Section may be cited as the "Special County
16 Retailers' Occupation Tax For ~~Public Safety, Public~~
17 ~~Facilities, Mental Health, Substance Abuse, or Transportation~~
18 Law".

19 (i) For purposes of this Section, "public safety" includes,
20 but is not limited to, crime prevention, detention, fire
21 fighting, police, medical, ambulance, or other emergency
22 services. The county may share tax proceeds received under this
23 Section for public safety purposes, including proceeds
24 received before August 4, 2009 (the effective date of Public
25 Act 96-124), with any fire protection district located in the
26 county. For the purposes of this Section, "transportation"

1 includes, but is not limited to, the construction, maintenance,
2 operation, and improvement of public highways, any other
3 purpose for which a county may expend funds under the Illinois
4 Highway Code, and passenger rail transportation. For the
5 purposes of this Section, "public facilities purposes"
6 includes, but is not limited to, the acquisition, development,
7 construction, reconstruction, rehabilitation, improvement,
8 financing, architectural planning, and installation of capital
9 facilities consisting of buildings, structures, and durable
10 equipment and for the acquisition and improvement of real
11 property and interest in real property required, or expected to
12 be required, in connection with the public facilities, for use
13 by the county for the furnishing of governmental services to
14 its citizens, including but not limited to museums and nursing
15 homes.

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

20 (Source: P.A. 99-4, eff. 5-31-15; 99-217, eff. 7-31-15; 99-642,
21 eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
22 100-1167, eff. 1-4-19; 100-1171, eff. 1-4-19; revised 1-9-19.)

23 Section 99. Effective date. This Act takes effect upon
24 becoming law."