

1 AN ACT concerning municipalities.

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

4 Section 5. The Illinois Municipal Code is amended by
5 changing Section 8-3-13 as follows:

6 (65 ILCS 5/8-3-13) (from Ch. 24, par. 8-3-13)

7 Sec. 8-3-13. The corporate authorities of any Illinois
8 municipality containing 500,000 or more inhabitants may
9 impose a tax prior to July 1, 1969, upon all persons engaged
10 in the municipality in the business of renting, leasing or
11 letting rooms in a hotel, as defined in the Hotel Operators'
12 Occupation Tax Act, at a rate not to exceed 1% of the gross
13 rental receipts from the renting, leasing or letting,
14 excluding, however, from gross rental receipts, the proceeds
15 of the renting, leasing or letting to permanent residents of
16 that hotel and proceeds from the tax imposed under subsection
17 (c) of Section 13 of the Metropolitan Pier and Exposition
18 Authority Act.

19 The tax imposed by a municipality under this Section and
20 all civil penalties that may be assessed as an incident
21 thereof shall be collected and enforced by the State
22 Department of Revenue. The certificate of registration that
23 is issued by the Department to a lessor under the Hotel
24 Operators' Occupation Tax Act shall permit the registrant to
25 engage in a business that is taxable under any ordinance or
26 resolution enacted under this Section without registering
27 separately with the Department under the ordinance or
28 resolution or under this Section. The Department shall have
29 full power to administer and enforce this Section; to collect
30 all taxes and penalties due hereunder; to dispose of taxes
31 and penalties so collected in the manner provided in this

1 Section; and to determine all rights to credit memoranda
2 arising on account of the erroneous payment of tax or penalty
3 hereunder. In the administration of and compliance with this
4 Section, the Department and persons who are subject to this
5 Section shall have the same rights, remedies, privileges,
6 immunities, powers and duties, and be subject to the same
7 conditions, restrictions, limitations, penalties and
8 definitions of terms, and employ the same modes of procedure,
9 as are prescribed in the Hotel Operators' Occupation Tax Act
10 and the Uniform Penalty and Interest Act, as fully as if the
11 provisions contained in those Acts were set forth herein.

12 Whenever the Department determines that a refund should
13 be made under this Section to a claimant instead of issuing a
14 credit memorandum, the Department shall notify the State
15 Comptroller, who shall cause the warrant to be drawn for the
16 amount specified, and to the person named, in the
17 notification from the Department. The refund shall be paid by
18 the State Treasurer out of the Illinois tourism tax fund.

19 Persons subject to any tax imposed under authority
20 granted by this Section may reimburse themselves for their
21 tax liability for that tax by separately stating the tax as
22 an additional charge, which charge may be stated in
23 combination, in a single amount, with State tax imposed under
24 the Hotel Operators' Occupation Tax Act.

25 The Department shall forthwith pay over to the State
26 Treasurer, ex-officio, as trustee, all taxes and penalties
27 collected hereunder. On or before the 25th day of each
28 calendar month, the Department shall prepare and certify to
29 the Comptroller the disbursement of stated sums of money to
30 named municipalities from which lessors have paid taxes or
31 penalties hereunder to the Department during the second
32 preceding calendar month. The amount to be paid to each
33 municipality shall be the amount (not including credit
34 memoranda) collected hereunder during the second preceding

1 calendar month by the Department, and not including an amount
2 equal to the amount of refunds made during the second
3 preceding calendar month by the Department on behalf of the
4 municipality, less 4% of the balance, which sum shall be
5 retained by the State Treasurer to cover the costs incurred
6 by the Department in administering and enforcing the
7 provisions of this Section, as provided herein. The
8 Department, at the time of each monthly disbursement to the
9 municipalities, shall prepare and certify to the Comptroller
10 the amount so retained by the State Treasurer, which shall be
11 paid into the General Revenue Fund of the State Treasury.

12 Within 10 days after receipt by the Comptroller of the
13 disbursement certification to the municipalities and the
14 General Revenue Fund provided for in this Section to be given
15 to the Comptroller by the Department, the Comptroller shall
16 cause the warrants to be drawn for the respective amounts in
17 accordance with the directions contained in the
18 certification.

19 Nothing in this Section shall be construed to authorize a
20 municipality to impose a tax upon the privilege of engaging
21 in any business that, under the Constitution of the United
22 States, may not be made the subject of taxation by this
23 State.

24 An ordinance or resolution imposing a tax hereunder or
25 effecting a change in the rate thereof shall be effective on
26 the first day of the calendar month next following the
27 expiration of the publication period provided in Section
28 1-2-4 in respect to municipalities governed by that Section.

29 The corporate authorities of any municipality that levies
30 a tax authorized by this Section shall transmit to the
31 Department of Revenue on or not later than 5 days after the
32 effective date of the ordinance or resolution a certified
33 copy of the ordinance or resolution imposing the tax;
34 whereupon, the Department of Revenue shall proceed to

1 administer and enforce this Section on behalf of the
2 municipality as of the effective date of the ordinance or
3 resolution. Upon a change in rate of a tax levied hereunder,
4 or upon the discontinuance of the tax, the corporate
5 authorities of the municipality shall, on or not later than 5
6 days after the effective date of the ordinance or resolution
7 discontinuing the tax or effecting a change in rate, transmit
8 to the Department of Revenue a certified copy of the
9 ordinance or resolution effecting the change or
10 discontinuance. The amounts disbursed to any municipality
11 under this Section shall be expended by the municipality
12 solely to promote tourism, conventions and other special
13 events within that municipality or otherwise to attract
14 nonresidents to visit the municipality.

15 Any municipality receiving and disbursing money under
16 this Section shall report on or before the first Monday in
17 January of each year to the Advisory Committee of the
18 Illinois Tourism Promotion Fund, created by Section 12 of the
19 Illinois Promotion Act. The reports shall specify the
20 purposes for which the disbursements were made and shall
21 contain detailed amounts of all receipts and disbursements
22 under this Section.

23 This Section may be cited as the Tourism, Conventions and
24 Other Special Events Promotion Act of 1967.

25 (Source: P.A. 87-205; 87-733; 87-895.)