



Sen. John J. Cullerton

**Filed: 5/6/2010**

09600HB4976sam002

LRB096 17835 RLJ 41387 a

1 AMENDMENT TO HOUSE BILL 4976

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 4976, AS AMENDED, by  
3 replacing everything after the enacting clause with the  
4 following:

5 "Section 3. The Department of Commerce and Economic  
6 Opportunity Law of the Civil Administrative Code of Illinois is  
7 amended by changing Section 605-725 as follows:

8 (20 ILCS 605/605-725)

9 Sec. 605-725. Incentive grants for the Metropolitan Pier  
10 and Exposition Authority. The Department and the Metropolitan  
11 Pier and Exposition Authority may enter into grant agreements  
12 to reimburse the Authority for incentives awarded by the  
13 Authority to attract large conventions, meetings, and trade  
14 shows to its facilities. The Department may reimburse the  
15 Authority only for incentives provided in consultation with the  
16 Chicago Convention and Tourism Bureau for conventions,

1 meetings, or trade shows that (i) the Authority certifies have  
2 registered attendance in excess of 5,000 individuals or in  
3 excess of 10,000 individuals, as appropriate, (ii) but for the  
4 incentive, would not have used the facilities of the Authority,  
5 (iii) have been approved by the Chief Executive Officer of the  
6 Authority and the Chairman of the Authority at the time of the  
7 incentive, and (iv) have been approved by the Department.  
8 Reimbursements shall be made from amounts appropriated to the  
9 Department from the Metropolitan Pier and Exposition Authority  
10 Incentive Fund for those purposes. Reimbursements shall not  
11 exceed \$20,000,000 ~~\$10,000,000~~ annually. In no case shall more  
12 than \$10,000,000 be used in any one year to reimburse  
13 incentives granted conventions, meetings, or trade shows with a  
14 registered attendance of more than 5,000 and less than 10,000.

15 No later than February 15 of each year, the Chairman of the  
16 Metropolitan Pier and Exposition Authority shall certify to the  
17 Department, the State Comptroller, and the State Treasurer the  
18 amounts provided during the previous calendar year as  
19 incentives for conventions, meetings, or trade shows that (i)  
20 have been approved by the Authority and the Department, (ii)  
21 demonstrate registered attendance in excess of 5,000  
22 individuals or in excess of 10,000 individuals, as appropriate,  
23 and (iii) but for the incentive, would not have used the  
24 facilities of the Authority for the convention, meeting, or  
25 trade show. The Department may audit the accuracy of the  
26 certification.

1 (Source: P.A. 96-739, eff. 1-1-10.)

2 Section 5. The State Finance Act is amended by changing  
3 Section 8.25f and by adding Section 5.777 as follows:

4 (30 ILCS 105/5.777 new)

5 Sec. 5.777. The Convention Center Support Fund.

6 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

7 Sec. 8.25f. McCormick Place Expansion Project Fund.

8 (a) Deposits. The following amounts shall be deposited into  
9 the McCormick Place Expansion Project Fund in the State  
10 Treasury: (i) the moneys required to be deposited into the Fund  
11 under Section 9 of the Use Tax Act, Section 9 of the Service  
12 Occupation Tax Act, Section 9 of the Service Use Tax Act, and  
13 Section 3 of the Retailers' Occupation Tax Act and (ii) the  
14 moneys required to be deposited into the Fund under subsection  
15 (g) of Section 13 of the Metropolitan Pier and Exposition  
16 Authority Act. Notwithstanding the foregoing, the maximum  
17 amount that may be deposited into the McCormick Place Expansion  
18 Project Fund from item (i) shall not exceed the Total Deposit  
19 ~~following~~ amounts with respect to the following fiscal years:

	Fiscal Year	Total Deposit
21	1993	\$0
22	1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000

1	2021	246,000,000
2	2022	260,000,000
3	2023 <del>and</del>	275,000,000
4	<u>2024</u>	<u>275,000,000</u>
5	<u>2025</u>	<u>275,000,000</u>
6	<u>2026</u>	<u>279,000,000</u>
7	<u>2027</u>	<u>292,000,000</u>
8	<u>2028</u>	<u>307,000,000</u>
9	<u>2029</u>	<u>322,000,000</u>
10	<u>2030</u>	<u>338,000,000</u>
11	<u>2031</u>	<u>350,000,000</u>
12	<u>2032</u>	<u>350,000,000</u>
13	<u>and</u>	

14 each fiscal year thereafter  
15 that bonds are outstanding  
16 under Section 13.2 of the  
17 Metropolitan Pier and Exposition  
18 Authority Act, but not after  
19 fiscal year 2060 ~~2042~~.

20 Provided that all amounts deposited in the Fund and  
21 requested in the Authority's certificate have been paid to the  
22 Authority, all amounts remaining in the McCormick Place  
23 Expansion Project Fund on the last day of any month shall be  
24 transferred to the General Revenue Fund.

25 (b) Authority certificate. Beginning with fiscal year 1994  
26 and continuing for each fiscal year thereafter, the Chairman of

1 the Metropolitan Pier and Exposition Authority shall annually  
2 certify to the State Comptroller and the State Treasurer the  
3 amount necessary and required, during the fiscal year with  
4 respect to which the certification is made, to pay the debt  
5 service requirements (including amounts to be paid with respect  
6 to arrangements to provide additional security or liquidity) on  
7 all outstanding bonds and notes, including refunding bonds,  
8 (collectively referred to as "bonds") in an amount issued by  
9 the Authority pursuant to Section 13.2 of the Metropolitan Pier  
10 and Exposition Authority Act. The certificate may be amended  
11 from time to time as necessary.

12 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

13 Section 10. The Use Tax Act is amended by changing Section  
14 9 as follows:

15 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

16 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
17 and trailers that are required to be registered with an agency  
18 of this State, each retailer required or authorized to collect  
19 the tax imposed by this Act shall pay to the Department the  
20 amount of such tax (except as otherwise provided) at the time  
21 when he is required to file his return for the period during  
22 which such tax was collected, less a discount of 2.1% prior to  
23 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
24 per calendar year, whichever is greater, which is allowed to

1 reimburse the retailer for expenses incurred in collecting the  
2 tax, keeping records, preparing and filing returns, remitting  
3 the tax and supplying data to the Department on request. In the  
4 case of retailers who report and pay the tax on a transaction  
5 by transaction basis, as provided in this Section, such  
6 discount shall be taken with each such tax remittance instead  
7 of when such retailer files his periodic return. A retailer  
8 need not remit that part of any tax collected by him to the  
9 extent that he is required to remit and does remit the tax  
10 imposed by the Retailers' Occupation Tax Act, with respect to  
11 the sale of the same property.

12 Where such tangible personal property is sold under a  
13 conditional sales contract, or under any other form of sale  
14 wherein the payment of the principal sum, or a part thereof, is  
15 extended beyond the close of the period for which the return is  
16 filed, the retailer, in collecting the tax (except as to motor  
17 vehicles, watercraft, aircraft, and trailers that are required  
18 to be registered with an agency of this State), may collect for  
19 each tax return period, only the tax applicable to that part of  
20 the selling price actually received during such tax return  
21 period.

22 Except as provided in this Section, on or before the  
23 twentieth day of each calendar month, such retailer shall file  
24 a return for the preceding calendar month. Such return shall be  
25 filed on forms prescribed by the Department and shall furnish  
26 such information as the Department may reasonably require.

1           The Department may require returns to be filed on a  
2 quarterly basis. If so required, a return for each calendar  
3 quarter shall be filed on or before the twentieth day of the  
4 calendar month following the end of such calendar quarter. The  
5 taxpayer shall also file a return with the Department for each  
6 of the first two months of each calendar quarter, on or before  
7 the twentieth day of the following calendar month, stating:

8           1. The name of the seller;

9           2. The address of the principal place of business from  
10 which he engages in the business of selling tangible  
11 personal property at retail in this State;

12           3. The total amount of taxable receipts received by him  
13 during the preceding calendar month from sales of tangible  
14 personal property by him during such preceding calendar  
15 month, including receipts from charge and time sales, but  
16 less all deductions allowed by law;

17           4. The amount of credit provided in Section 2d of this  
18 Act;

19           5. The amount of tax due;

20           5-5. The signature of the taxpayer; and

21           6. Such other reasonable information as the Department  
22 may require.

23           If a taxpayer fails to sign a return within 30 days after  
24 the proper notice and demand for signature by the Department,  
25 the return shall be considered valid and any amount shown to be  
26 due on the return shall be deemed assessed.



1           Beginning October 1, 1993, a taxpayer who has an average  
2 monthly tax liability of \$150,000 or more shall make all  
3 payments required by rules of the Department by electronic  
4 funds transfer. Beginning October 1, 1994, a taxpayer who has  
5 an average monthly tax liability of \$100,000 or more shall make  
6 all payments required by rules of the Department by electronic  
7 funds transfer. Beginning October 1, 1995, a taxpayer who has  
8 an average monthly tax liability of \$50,000 or more shall make  
9 all payments required by rules of the Department by electronic  
10 funds transfer. Beginning October 1, 2000, a taxpayer who has  
11 an annual tax liability of \$200,000 or more shall make all  
12 payments required by rules of the Department by electronic  
13 funds transfer. The term "annual tax liability" shall be the  
14 sum of the taxpayer's liabilities under this Act, and under all  
15 other State and local occupation and use tax laws administered  
16 by the Department, for the immediately preceding calendar year.  
17 The term "average monthly tax liability" means the sum of the  
18 taxpayer's liabilities under this Act, and under all other  
19 State and local occupation and use tax laws administered by the  
20 Department, for the immediately preceding calendar year  
21 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
22 a tax liability in the amount set forth in subsection (b) of  
23 Section 2505-210 of the Department of Revenue Law shall make  
24 all payments required by rules of the Department by electronic  
25 funds transfer.

26           Before August 1 of each year beginning in 1993, the

1 Department shall notify all taxpayers required to make payments  
2 by electronic funds transfer. All taxpayers required to make  
3 payments by electronic funds transfer shall make those payments  
4 for a minimum of one year beginning on October 1.

5 Any taxpayer not required to make payments by electronic  
6 funds transfer may make payments by electronic funds transfer  
7 with the permission of the Department.

8 All taxpayers required to make payment by electronic funds  
9 transfer and any taxpayers authorized to voluntarily make  
10 payments by electronic funds transfer shall make those payments  
11 in the manner authorized by the Department.

12 The Department shall adopt such rules as are necessary to  
13 effectuate a program of electronic funds transfer and the  
14 requirements of this Section.

15 Before October 1, 2000, if the taxpayer's average monthly  
16 tax liability to the Department under this Act, the Retailers'  
17 Occupation Tax Act, the Service Occupation Tax Act, the Service  
18 Use Tax Act was \$10,000 or more during the preceding 4 complete  
19 calendar quarters, he shall file a return with the Department  
20 each month by the 20th day of the month next following the  
21 month during which such tax liability is incurred and shall  
22 make payments to the Department on or before the 7th, 15th,  
23 22nd and last day of the month during which such liability is  
24 incurred. On and after October 1, 2000, if the taxpayer's  
25 average monthly tax liability to the Department under this Act,  
26 the Retailers' Occupation Tax Act, the Service Occupation Tax

1 Act, and the Service Use Tax Act was \$20,000 or more during the  
2 preceding 4 complete calendar quarters, he shall file a return  
3 with the Department each month by the 20th day of the month  
4 next following the month during which such tax liability is  
5 incurred and shall make payment to the Department on or before  
6 the 7th, 15th, 22nd and last day of the month during which such  
7 liability is incurred. If the month during which such tax  
8 liability is incurred began prior to January 1, 1985, each  
9 payment shall be in an amount equal to 1/4 of the taxpayer's  
10 actual liability for the month or an amount set by the  
11 Department not to exceed 1/4 of the average monthly liability  
12 of the taxpayer to the Department for the preceding 4 complete  
13 calendar quarters (excluding the month of highest liability and  
14 the month of lowest liability in such 4 quarter period). If the  
15 month during which such tax liability is incurred begins on or  
16 after January 1, 1985, and prior to January 1, 1987, each  
17 payment shall be in an amount equal to 22.5% of the taxpayer's  
18 actual liability for the month or 27.5% of the taxpayer's  
19 liability for the same calendar month of the preceding year. If  
20 the month during which such tax liability is incurred begins on  
21 or after January 1, 1987, and prior to January 1, 1988, each  
22 payment shall be in an amount equal to 22.5% of the taxpayer's  
23 actual liability for the month or 26.25% of the taxpayer's  
24 liability for the same calendar month of the preceding year. If  
25 the month during which such tax liability is incurred begins on  
26 or after January 1, 1988, and prior to January 1, 1989, or

1 begins on or after January 1, 1996, each payment shall be in an  
2 amount equal to 22.5% of the taxpayer's actual liability for  
3 the month or 25% of the taxpayer's liability for the same  
4 calendar month of the preceding year. If the month during which  
5 such tax liability is incurred begins on or after January 1,  
6 1989, and prior to January 1, 1996, each payment shall be in an  
7 amount equal to 22.5% of the taxpayer's actual liability for  
8 the month or 25% of the taxpayer's liability for the same  
9 calendar month of the preceding year or 100% of the taxpayer's  
10 actual liability for the quarter monthly reporting period. The  
11 amount of such quarter monthly payments shall be credited  
12 against the final tax liability of the taxpayer's return for  
13 that month. Before October 1, 2000, once applicable, the  
14 requirement of the making of quarter monthly payments to the  
15 Department shall continue until such taxpayer's average  
16 monthly liability to the Department during the preceding 4  
17 complete calendar quarters (excluding the month of highest  
18 liability and the month of lowest liability) is less than  
19 \$9,000, or until such taxpayer's average monthly liability to  
20 the Department as computed for each calendar quarter of the 4  
21 preceding complete calendar quarter period is less than  
22 \$10,000. However, if a taxpayer can show the Department that a  
23 substantial change in the taxpayer's business has occurred  
24 which causes the taxpayer to anticipate that his average  
25 monthly tax liability for the reasonably foreseeable future  
26 will fall below the \$10,000 threshold stated above, then such

1 taxpayer may petition the Department for change in such  
2 taxpayer's reporting status. On and after October 1, 2000, once  
3 applicable, the requirement of the making of quarter monthly  
4 payments to the Department shall continue until such taxpayer's  
5 average monthly liability to the Department during the  
6 preceding 4 complete calendar quarters (excluding the month of  
7 highest liability and the month of lowest liability) is less  
8 than \$19,000 or until such taxpayer's average monthly liability  
9 to the Department as computed for each calendar quarter of the  
10 4 preceding complete calendar quarter period is less than  
11 \$20,000. However, if a taxpayer can show the Department that a  
12 substantial change in the taxpayer's business has occurred  
13 which causes the taxpayer to anticipate that his average  
14 monthly tax liability for the reasonably foreseeable future  
15 will fall below the \$20,000 threshold stated above, then such  
16 taxpayer may petition the Department for a change in such  
17 taxpayer's reporting status. The Department shall change such  
18 taxpayer's reporting status unless it finds that such change is  
19 seasonal in nature and not likely to be long term. If any such  
20 quarter monthly payment is not paid at the time or in the  
21 amount required by this Section, then the taxpayer shall be  
22 liable for penalties and interest on the difference between the  
23 minimum amount due and the amount of such quarter monthly  
24 payment actually and timely paid, except insofar as the  
25 taxpayer has previously made payments for that month to the  
26 Department in excess of the minimum payments previously due as

1 provided in this Section. The Department shall make reasonable  
2 rules and regulations to govern the quarter monthly payment  
3 amount and quarter monthly payment dates for taxpayers who file  
4 on other than a calendar monthly basis.

5 If any such payment provided for in this Section exceeds  
6 the taxpayer's liabilities under this Act, the Retailers'  
7 Occupation Tax Act, the Service Occupation Tax Act and the  
8 Service Use Tax Act, as shown by an original monthly return,  
9 the Department shall issue to the taxpayer a credit memorandum  
10 no later than 30 days after the date of payment, which  
11 memorandum may be submitted by the taxpayer to the Department  
12 in payment of tax liability subsequently to be remitted by the  
13 taxpayer to the Department or be assigned by the taxpayer to a  
14 similar taxpayer under this Act, the Retailers' Occupation Tax  
15 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
16 in accordance with reasonable rules and regulations to be  
17 prescribed by the Department, except that if such excess  
18 payment is shown on an original monthly return and is made  
19 after December 31, 1986, no credit memorandum shall be issued,  
20 unless requested by the taxpayer. If no such request is made,  
21 the taxpayer may credit such excess payment against tax  
22 liability subsequently to be remitted by the taxpayer to the  
23 Department under this Act, the Retailers' Occupation Tax Act,  
24 the Service Occupation Tax Act or the Service Use Tax Act, in  
25 accordance with reasonable rules and regulations prescribed by  
26 the Department. If the Department subsequently determines that

1 all or any part of the credit taken was not actually due to the  
2 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall  
3 be reduced by 2.1% or 1.75% of the difference between the  
4 credit taken and that actually due, and the taxpayer shall be  
5 liable for penalties and interest on such difference.

6 If the retailer is otherwise required to file a monthly  
7 return and if the retailer's average monthly tax liability to  
8 the Department does not exceed \$200, the Department may  
9 authorize his returns to be filed on a quarter annual basis,  
10 with the return for January, February, and March of a given  
11 year being due by April 20 of such year; with the return for  
12 April, May and June of a given year being due by July 20 of such  
13 year; with the return for July, August and September of a given  
14 year being due by October 20 of such year, and with the return  
15 for October, November and December of a given year being due by  
16 January 20 of the following year.

17 If the retailer is otherwise required to file a monthly or  
18 quarterly return and if the retailer's average monthly tax  
19 liability to the Department does not exceed \$50, the Department  
20 may authorize his returns to be filed on an annual basis, with  
21 the return for a given year being due by January 20 of the  
22 following year.

23 Such quarter annual and annual returns, as to form and  
24 substance, shall be subject to the same requirements as monthly  
25 returns.

26 Notwithstanding any other provision in this Act concerning

1 the time within which a retailer may file his return, in the  
2 case of any retailer who ceases to engage in a kind of business  
3 which makes him responsible for filing returns under this Act,  
4 such retailer shall file a final return under this Act with the  
5 Department not more than one month after discontinuing such  
6 business.

7 In addition, with respect to motor vehicles, watercraft,  
8 aircraft, and trailers that are required to be registered with  
9 an agency of this State, every retailer selling this kind of  
10 tangible personal property shall file, with the Department,  
11 upon a form to be prescribed and supplied by the Department, a  
12 separate return for each such item of tangible personal  
13 property which the retailer sells, except that if, in the same  
14 transaction, (i) a retailer of aircraft, watercraft, motor  
15 vehicles or trailers transfers more than one aircraft,  
16 watercraft, motor vehicle or trailer to another aircraft,  
17 watercraft, motor vehicle or trailer retailer for the purpose  
18 of resale or (ii) a retailer of aircraft, watercraft, motor  
19 vehicles, or trailers transfers more than one aircraft,  
20 watercraft, motor vehicle, or trailer to a purchaser for use as  
21 a qualifying rolling stock as provided in Section 3-55 of this  
22 Act, then that seller may report the transfer of all the  
23 aircraft, watercraft, motor vehicles or trailers involved in  
24 that transaction to the Department on the same uniform  
25 invoice-transaction reporting return form. For purposes of  
26 this Section, "watercraft" means a Class 2, Class 3, or Class 4



1 watercraft as defined in Section 3-2 of the Boat Registration  
2 and Safety Act, a personal watercraft, or any boat equipped  
3 with an inboard motor.

4 The transaction reporting return in the case of motor  
5 vehicles or trailers that are required to be registered with an  
6 agency of this State, shall be the same document as the Uniform  
7 Invoice referred to in Section 5-402 of the Illinois Vehicle  
8 Code and must show the name and address of the seller; the name  
9 and address of the purchaser; the amount of the selling price  
10 including the amount allowed by the retailer for traded-in  
11 property, if any; the amount allowed by the retailer for the  
12 traded-in tangible personal property, if any, to the extent to  
13 which Section 2 of this Act allows an exemption for the value  
14 of traded-in property; the balance payable after deducting such  
15 trade-in allowance from the total selling price; the amount of  
16 tax due from the retailer with respect to such transaction; the  
17 amount of tax collected from the purchaser by the retailer on  
18 such transaction (or satisfactory evidence that such tax is not  
19 due in that particular instance, if that is claimed to be the  
20 fact); the place and date of the sale; a sufficient  
21 identification of the property sold; such other information as  
22 is required in Section 5-402 of the Illinois Vehicle Code, and  
23 such other information as the Department may reasonably  
24 require.

25 The transaction reporting return in the case of watercraft  
26 and aircraft must show the name and address of the seller; the

1 name and address of the purchaser; the amount of the selling  
2 price including the amount allowed by the retailer for  
3 traded-in property, if any; the amount allowed by the retailer  
4 for the traded-in tangible personal property, if any, to the  
5 extent to which Section 2 of this Act allows an exemption for  
6 the value of traded-in property; the balance payable after  
7 deducting such trade-in allowance from the total selling price;  
8 the amount of tax due from the retailer with respect to such  
9 transaction; the amount of tax collected from the purchaser by  
10 the retailer on such transaction (or satisfactory evidence that  
11 such tax is not due in that particular instance, if that is  
12 claimed to be the fact); the place and date of the sale, a  
13 sufficient identification of the property sold, and such other  
14 information as the Department may reasonably require.

15 Such transaction reporting return shall be filed not later  
16 than 20 days after the date of delivery of the item that is  
17 being sold, but may be filed by the retailer at any time sooner  
18 than that if he chooses to do so. The transaction reporting  
19 return and tax remittance or proof of exemption from the tax  
20 that is imposed by this Act may be transmitted to the  
21 Department by way of the State agency with which, or State  
22 officer with whom, the tangible personal property must be  
23 titled or registered (if titling or registration is required)  
24 if the Department and such agency or State officer determine  
25 that this procedure will expedite the processing of  
26 applications for title or registration.

1           With each such transaction reporting return, the retailer  
2 shall remit the proper amount of tax due (or shall submit  
3 satisfactory evidence that the sale is not taxable if that is  
4 the case), to the Department or its agents, whereupon the  
5 Department shall issue, in the purchaser's name, a tax receipt  
6 (or a certificate of exemption if the Department is satisfied  
7 that the particular sale is tax exempt) which such purchaser  
8 may submit to the agency with which, or State officer with  
9 whom, he must title or register the tangible personal property  
10 that is involved (if titling or registration is required) in  
11 support of such purchaser's application for an Illinois  
12 certificate or other evidence of title or registration to such  
13 tangible personal property.

14           No retailer's failure or refusal to remit tax under this  
15 Act precludes a user, who has paid the proper tax to the  
16 retailer, from obtaining his certificate of title or other  
17 evidence of title or registration (if titling or registration  
18 is required) upon satisfying the Department that such user has  
19 paid the proper tax (if tax is due) to the retailer. The  
20 Department shall adopt appropriate rules to carry out the  
21 mandate of this paragraph.

22           If the user who would otherwise pay tax to the retailer  
23 wants the transaction reporting return filed and the payment of  
24 tax or proof of exemption made to the Department before the  
25 retailer is willing to take these actions and such user has not  
26 paid the tax to the retailer, such user may certify to the fact

1 of such delay by the retailer, and may (upon the Department  
2 being satisfied of the truth of such certification) transmit  
3 the information required by the transaction reporting return  
4 and the remittance for tax or proof of exemption directly to  
5 the Department and obtain his tax receipt or exemption  
6 determination, in which event the transaction reporting return  
7 and tax remittance (if a tax payment was required) shall be  
8 credited by the Department to the proper retailer's account  
9 with the Department, but without the 2.1% or 1.75% discount  
10 provided for in this Section being allowed. When the user pays  
11 the tax directly to the Department, he shall pay the tax in the  
12 same amount and in the same form in which it would be remitted  
13 if the tax had been remitted to the Department by the retailer.

14 Where a retailer collects the tax with respect to the  
15 selling price of tangible personal property which he sells and  
16 the purchaser thereafter returns such tangible personal  
17 property and the retailer refunds the selling price thereof to  
18 the purchaser, such retailer shall also refund, to the  
19 purchaser, the tax so collected from the purchaser. When filing  
20 his return for the period in which he refunds such tax to the  
21 purchaser, the retailer may deduct the amount of the tax so  
22 refunded by him to the purchaser from any other use tax which  
23 such retailer may be required to pay or remit to the  
24 Department, as shown by such return, if the amount of the tax  
25 to be deducted was previously remitted to the Department by  
26 such retailer. If the retailer has not previously remitted the

1 amount of such tax to the Department, he is entitled to no  
2 deduction under this Act upon refunding such tax to the  
3 purchaser.

4 Any retailer filing a return under this Section shall also  
5 include (for the purpose of paying tax thereon) the total tax  
6 covered by such return upon the selling price of tangible  
7 personal property purchased by him at retail from a retailer,  
8 but as to which the tax imposed by this Act was not collected  
9 from the retailer filing such return, and such retailer shall  
10 remit the amount of such tax to the Department when filing such  
11 return.

12 If experience indicates such action to be practicable, the  
13 Department may prescribe and furnish a combination or joint  
14 return which will enable retailers, who are required to file  
15 returns hereunder and also under the Retailers' Occupation Tax  
16 Act, to furnish all the return information required by both  
17 Acts on the one form.

18 Where the retailer has more than one business registered  
19 with the Department under separate registration under this Act,  
20 such retailer may not file each return that is due as a single  
21 return covering all such registered businesses, but shall file  
22 separate returns for each such registered business.

23 Beginning January 1, 1990, each month the Department shall  
24 pay into the State and Local Sales Tax Reform Fund, a special  
25 fund in the State Treasury which is hereby created, the net  
26 revenue realized for the preceding month from the 1% tax on

1 sales of food for human consumption which is to be consumed off  
2 the premises where it is sold (other than alcoholic beverages,  
3 soft drinks and food which has been prepared for immediate  
4 consumption) and prescription and nonprescription medicines,  
5 drugs, medical appliances and insulin, urine testing  
6 materials, syringes and needles used by diabetics.

7 Beginning January 1, 1990, each month the Department shall  
8 pay into the County and Mass Transit District Fund 4% of the  
9 net revenue realized for the preceding month from the 6.25%  
10 general rate on the selling price of tangible personal property  
11 which is purchased outside Illinois at retail from a retailer  
12 and which is titled or registered by an agency of this State's  
13 government.

14 Beginning January 1, 1990, each month the Department shall  
15 pay into the State and Local Sales Tax Reform Fund, a special  
16 fund in the State Treasury, 20% of the net revenue realized for  
17 the preceding month from the 6.25% general rate on the selling  
18 price of tangible personal property, other than tangible  
19 personal property which is purchased outside Illinois at retail  
20 from a retailer and which is titled or registered by an agency  
21 of this State's government.

22 Beginning August 1, 2000, each month the Department shall  
23 pay into the State and Local Sales Tax Reform Fund 100% of the  
24 net revenue realized for the preceding month from the 1.25%  
25 rate on the selling price of motor fuel and gasohol.

26 Beginning January 1, 1990, each month the Department shall

1 pay into the Local Government Tax Fund 16% of the net revenue  
2 realized for the preceding month from the 6.25% general rate on  
3 the selling price of tangible personal property which is  
4 purchased outside Illinois at retail from a retailer and which  
5 is titled or registered by an agency of this State's  
6 government.

7 Beginning October 1, 2009, each month the Department shall  
8 pay into the Capital Projects Fund an amount that is equal to  
9 an amount estimated by the Department to represent 80% of the  
10 net revenue realized for the preceding month from the sale of  
11 candy, grooming and hygiene products, and soft drinks that had  
12 been taxed at a rate of 1% prior to September 1, 2009 but that  
13 is now taxed at 6.25%.

14 Of the remainder of the moneys received by the Department  
15 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
16 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
17 and after July 1, 1989, 3.8% thereof shall be paid into the  
18 Build Illinois Fund; provided, however, that if in any fiscal  
19 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
20 may be, of the moneys received by the Department and required  
21 to be paid into the Build Illinois Fund pursuant to Section 3  
22 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
23 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
24 Service Occupation Tax Act, such Acts being hereinafter called  
25 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
26 may be, of moneys being hereinafter called the "Tax Act

1 Amount", and (2) the amount transferred to the Build Illinois  
2 Fund from the State and Local Sales Tax Reform Fund shall be  
3 less than the Annual Specified Amount (as defined in Section 3  
4 of the Retailers' Occupation Tax Act), an amount equal to the  
5 difference shall be immediately paid into the Build Illinois  
6 Fund from other moneys received by the Department pursuant to  
7 the Tax Acts; and further provided, that if on the last  
8 business day of any month the sum of (1) the Tax Act Amount  
9 required to be deposited into the Build Illinois Bond Account  
10 in the Build Illinois Fund during such month and (2) the amount  
11 transferred during such month to the Build Illinois Fund from  
12 the State and Local Sales Tax Reform Fund shall have been less  
13 than 1/12 of the Annual Specified Amount, an amount equal to  
14 the difference shall be immediately paid into the Build  
15 Illinois Fund from other moneys received by the Department  
16 pursuant to the Tax Acts; and, further provided, that in no  
17 event shall the payments required under the preceding proviso  
18 result in aggregate payments into the Build Illinois Fund  
19 pursuant to this clause (b) for any fiscal year in excess of  
20 the greater of (i) the Tax Act Amount or (ii) the Annual  
21 Specified Amount for such fiscal year; and, further provided,  
22 that the amounts payable into the Build Illinois Fund under  
23 this clause (b) shall be payable only until such time as the  
24 aggregate amount on deposit under each trust indenture securing  
25 Bonds issued and outstanding pursuant to the Build Illinois  
26 Bond Act is sufficient, taking into account any future



1 investment income, to fully provide, in accordance with such  
2 indenture, for the defeasance of or the payment of the  
3 principal of, premium, if any, and interest on the Bonds  
4 secured by such indenture and on any Bonds expected to be  
5 issued thereafter and all fees and costs payable with respect  
6 thereto, all as certified by the Director of the Bureau of the  
7 Budget (now Governor's Office of Management and Budget). If on  
8 the last business day of any month in which Bonds are  
9 outstanding pursuant to the Build Illinois Bond Act, the  
10 aggregate of the moneys deposited in the Build Illinois Bond  
11 Account in the Build Illinois Fund in such month shall be less  
12 than the amount required to be transferred in such month from  
13 the Build Illinois Bond Account to the Build Illinois Bond  
14 Retirement and Interest Fund pursuant to Section 13 of the  
15 Build Illinois Bond Act, an amount equal to such deficiency  
16 shall be immediately paid from other moneys received by the  
17 Department pursuant to the Tax Acts to the Build Illinois Fund;  
18 provided, however, that any amounts paid to the Build Illinois  
19 Fund in any fiscal year pursuant to this sentence shall be  
20 deemed to constitute payments pursuant to clause (b) of the  
21 preceding sentence and shall reduce the amount otherwise  
22 payable for such fiscal year pursuant to clause (b) of the  
23 preceding sentence. The moneys received by the Department  
24 pursuant to this Act and required to be deposited into the  
25 Build Illinois Fund are subject to the pledge, claim and charge  
26 set forth in Section 12 of the Build Illinois Bond Act.

1           Subject to payment of amounts into the Build Illinois Fund  
2 as provided in the preceding paragraph or in any amendment  
3 thereto hereafter enacted, the following specified monthly  
4 installment of the amount requested in the certificate of the  
5 Chairman of the Metropolitan Pier and Exposition Authority  
6 provided under Section 8.25f of the State Finance Act, but not  
7 in excess of the sums designated as "Total Deposit", shall be  
8 deposited in the aggregate from collections under Section 9 of  
9 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
10 9 of the Service Occupation Tax Act, and Section 3 of the  
11 Retailers' Occupation Tax Act into the McCormick Place  
12 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
13		
14	1993	\$0
15	1994	53,000,000
16	1995	58,000,000
17	1996	61,000,000
18	1997	64,000,000
19	1998	68,000,000
20	1999	71,000,000
21	2000	75,000,000
22	2001	80,000,000
23	2002	93,000,000
24	2003	99,000,000
25	2004	103,000,000

1	2005	108,000,000
2	2006	113,000,000
3	2007	119,000,000
4	2008	126,000,000
5	2009	132,000,000
6	2010	139,000,000
7	2011	146,000,000
8	2012	153,000,000
9	2013	161,000,000
10	2014	170,000,000
11	2015	179,000,000
12	2016	189,000,000
13	2017	199,000,000
14	2018	210,000,000
15	2019	221,000,000
16	2020	233,000,000
17	2021	246,000,000
18	2022	260,000,000
19	2023 <del>and</del>	275,000,000
20	<u>2024</u>	<u>275,000,000</u>
21	<u>2025</u>	<u>275,000,000</u>
22	<u>2026</u>	<u>279,000,000</u>
23	<u>2027</u>	<u>292,000,000</u>
24	<u>2028</u>	<u>307,000,000</u>
25	<u>2029</u>	<u>322,000,000</u>
26	<u>2030</u>	<u>338,000,000</u>

1	<u>2031</u>	<u>350,000,000</u>
2	<u>2032</u>	<u>350,000,000</u>

3                   and

4                   each fiscal year

5                   thereafter that bonds

6                   are outstanding under

7                   Section 13.2 of the

8                   Metropolitan Pier and

9                   Exposition Authority Act,

10                  but not after fiscal year 2060 ~~2042~~.

11                  Beginning July 20, 1993 and in each month of each fiscal  
12                  year thereafter, one-eighth of the amount requested in the  
13                  certificate of the Chairman of the Metropolitan Pier and  
14                  Exposition Authority for that fiscal year, less the amount  
15                  deposited into the McCormick Place Expansion Project Fund by  
16                  the State Treasurer in the respective month under subsection  
17                  (g) of Section 13 of the Metropolitan Pier and Exposition  
18                  Authority Act, plus cumulative deficiencies in the deposits  
19                  required under this Section for previous months and years,  
20                  shall be deposited into the McCormick Place Expansion Project  
21                  Fund, until the full amount requested for the fiscal year, but  
22                  not in excess of the amount specified above as "Total Deposit",  
23                  has been deposited.

24                  Subject to payment of amounts into the Build Illinois Fund  
25                  and the McCormick Place Expansion Project Fund pursuant to the  
26                  preceding paragraphs or in any amendments thereto hereafter

1 enacted, beginning July 1, 1993, the Department shall each  
2 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
3 the net revenue realized for the preceding month from the 6.25%  
4 general rate on the selling price of tangible personal  
5 property.

6 Subject to payment of amounts into the Build Illinois Fund  
7 and the McCormick Place Expansion Project Fund pursuant to the  
8 preceding paragraphs or in any amendments thereto hereafter  
9 enacted, beginning with the receipt of the first report of  
10 taxes paid by an eligible business and continuing for a 25-year  
11 period, the Department shall each month pay into the Energy  
12 Infrastructure Fund 80% of the net revenue realized from the  
13 6.25% general rate on the selling price of Illinois-mined coal  
14 that was sold to an eligible business. For purposes of this  
15 paragraph, the term "eligible business" means a new electric  
16 generating facility certified pursuant to Section 605-332 of  
17 the Department of Commerce and Economic Opportunity Law of the  
18 Civil Administrative Code of Illinois.

19 Of the remainder of the moneys received by the Department  
20 pursuant to this Act, 75% thereof shall be paid into the State  
21 Treasury and 25% shall be reserved in a special account and  
22 used only for the transfer to the Common School Fund as part of  
23 the monthly transfer from the General Revenue Fund in  
24 accordance with Section 8a of the State Finance Act.

25 As soon as possible after the first day of each month, upon  
26 certification of the Department of Revenue, the Comptroller

1 shall order transferred and the Treasurer shall transfer from  
2 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
3 equal to 1.7% of 80% of the net revenue realized under this Act  
4 for the second preceding month. Beginning April 1, 2000, this  
5 transfer is no longer required and shall not be made.

6 Net revenue realized for a month shall be the revenue  
7 collected by the State pursuant to this Act, less the amount  
8 paid out during that month as refunds to taxpayers for  
9 overpayment of liability.

10 For greater simplicity of administration, manufacturers,  
11 importers and wholesalers whose products are sold at retail in  
12 Illinois by numerous retailers, and who wish to do so, may  
13 assume the responsibility for accounting and paying to the  
14 Department all tax accruing under this Act with respect to such  
15 sales, if the retailers who are affected do not make written  
16 objection to the Department to this arrangement.

17 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

18 Section 15. The Service Use Tax Act is amended by changing  
19 Section 9 as follows:

20 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

21 Sec. 9. Each serviceman required or authorized to collect  
22 the tax herein imposed shall pay to the Department the amount  
23 of such tax (except as otherwise provided) at the time when he  
24 is required to file his return for the period during which such

1 tax was collected, less a discount of 2.1% prior to January 1,  
2 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
3 year, whichever is greater, which is allowed to reimburse the  
4 serviceman for expenses incurred in collecting the tax, keeping  
5 records, preparing and filing returns, remitting the tax and  
6 supplying data to the Department on request. A serviceman need  
7 not remit that part of any tax collected by him to the extent  
8 that he is required to pay and does pay the tax imposed by the  
9 Service Occupation Tax Act with respect to his sale of service  
10 involving the incidental transfer by him of the same property.

11 Except as provided hereinafter in this Section, on or  
12 before the twentieth day of each calendar month, such  
13 serviceman shall file a return for the preceding calendar month  
14 in accordance with reasonable Rules and Regulations to be  
15 promulgated by the Department. Such return shall be filed on a  
16 form prescribed by the Department and shall contain such  
17 information as the Department may reasonably require.

18 The Department may require returns to be filed on a  
19 quarterly basis. If so required, a return for each calendar  
20 quarter shall be filed on or before the twentieth day of the  
21 calendar month following the end of such calendar quarter. The  
22 taxpayer shall also file a return with the Department for each  
23 of the first two months of each calendar quarter, on or before  
24 the twentieth day of the following calendar month, stating:

- 25 1. The name of the seller;
- 26 2. The address of the principal place of business from

1 which he engages in business as a serviceman in this State;

2 3. The total amount of taxable receipts received by him  
3 during the preceding calendar month, including receipts  
4 from charge and time sales, but less all deductions allowed  
5 by law;

6 4. The amount of credit provided in Section 2d of this  
7 Act;

8 5. The amount of tax due;

9 5-5. The signature of the taxpayer; and

10 6. Such other reasonable information as the Department  
11 may require.

12 If a taxpayer fails to sign a return within 30 days after  
13 the proper notice and demand for signature by the Department,  
14 the return shall be considered valid and any amount shown to be  
15 due on the return shall be deemed assessed.

16 Beginning October 1, 1993, a taxpayer who has an average  
17 monthly tax liability of \$150,000 or more shall make all  
18 payments required by rules of the Department by electronic  
19 funds transfer. Beginning October 1, 1994, a taxpayer who has  
20 an average monthly tax liability of \$100,000 or more shall make  
21 all payments required by rules of the Department by electronic  
22 funds transfer. Beginning October 1, 1995, a taxpayer who has  
23 an average monthly tax liability of \$50,000 or more shall make  
24 all payments required by rules of the Department by electronic  
25 funds transfer. Beginning October 1, 2000, a taxpayer who has  
26 an annual tax liability of \$200,000 or more shall make all



1 payments required by rules of the Department by electronic  
2 funds transfer. The term "annual tax liability" shall be the  
3 sum of the taxpayer's liabilities under this Act, and under all  
4 other State and local occupation and use tax laws administered  
5 by the Department, for the immediately preceding calendar year.  
6 The term "average monthly tax liability" means the sum of the  
7 taxpayer's liabilities under this Act, and under all other  
8 State and local occupation and use tax laws administered by the  
9 Department, for the immediately preceding calendar year  
10 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
11 a tax liability in the amount set forth in subsection (b) of  
12 Section 2505-210 of the Department of Revenue Law shall make  
13 all payments required by rules of the Department by electronic  
14 funds transfer.

15 Before August 1 of each year beginning in 1993, the  
16 Department shall notify all taxpayers required to make payments  
17 by electronic funds transfer. All taxpayers required to make  
18 payments by electronic funds transfer shall make those payments  
19 for a minimum of one year beginning on October 1.

20 Any taxpayer not required to make payments by electronic  
21 funds transfer may make payments by electronic funds transfer  
22 with the permission of the Department.

23 All taxpayers required to make payment by electronic funds  
24 transfer and any taxpayers authorized to voluntarily make  
25 payments by electronic funds transfer shall make those payments  
26 in the manner authorized by the Department.

1           The Department shall adopt such rules as are necessary to  
2 effectuate a program of electronic funds transfer and the  
3 requirements of this Section.

4           If the serviceman is otherwise required to file a monthly  
5 return and if the serviceman's average monthly tax liability to  
6 the Department does not exceed \$200, the Department may  
7 authorize his returns to be filed on a quarter annual basis,  
8 with the return for January, February and March of a given year  
9 being due by April 20 of such year; with the return for April,  
10 May and June of a given year being due by July 20 of such year;  
11 with the return for July, August and September of a given year  
12 being due by October 20 of such year, and with the return for  
13 October, November and December of a given year being due by  
14 January 20 of the following year.

15           If the serviceman is otherwise required to file a monthly  
16 or quarterly return and if the serviceman's average monthly tax  
17 liability to the Department does not exceed \$50, the Department  
18 may authorize his returns to be filed on an annual basis, with  
19 the return for a given year being due by January 20 of the  
20 following year.

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

24           Notwithstanding any other provision in this Act concerning  
25 the time within which a serviceman may file his return, in the  
26 case of any serviceman who ceases to engage in a kind of

1 business which makes him responsible for filing returns under  
2 this Act, such serviceman shall file a final return under this  
3 Act with the Department not more than 1 month after  
4 discontinuing such business.

5 Where a serviceman collects the tax with respect to the  
6 selling price of property which he sells and the purchaser  
7 thereafter returns such property and the serviceman refunds the  
8 selling price thereof to the purchaser, such serviceman shall  
9 also refund, to the purchaser, the tax so collected from the  
10 purchaser. When filing his return for the period in which he  
11 refunds such tax to the purchaser, the serviceman may deduct  
12 the amount of the tax so refunded by him to the purchaser from  
13 any other Service Use Tax, Service Occupation Tax, retailers'  
14 occupation tax or use tax which such serviceman may be required  
15 to pay or remit to the Department, as shown by such return,  
16 provided that the amount of the tax to be deducted shall  
17 previously have been remitted to the Department by such  
18 serviceman. If the serviceman shall not previously have  
19 remitted the amount of such tax to the Department, he shall be  
20 entitled to no deduction hereunder upon refunding such tax to  
21 the purchaser.

22 Any serviceman filing a return hereunder shall also include  
23 the total tax upon the selling price of tangible personal  
24 property purchased for use by him as an incident to a sale of  
25 service, and such serviceman shall remit the amount of such tax  
26 to the Department when filing such return.

1           If experience indicates such action to be practicable, the  
2 Department may prescribe and furnish a combination or joint  
3 return which will enable servicemen, who are required to file  
4 returns hereunder and also under the Service Occupation Tax  
5 Act, to furnish all the return information required by both  
6 Acts on the one form.

7           Where the serviceman has more than one business registered  
8 with the Department under separate registration hereunder,  
9 such serviceman shall not file each return that is due as a  
10 single return covering all such registered businesses, but  
11 shall file separate returns for each such registered business.

12           Beginning January 1, 1990, each month the Department shall  
13 pay into the State and Local Tax Reform Fund, a special fund in  
14 the State Treasury, the net revenue realized for the preceding  
15 month from the 1% tax on sales of food for human consumption  
16 which is to be consumed off the premises where it is sold  
17 (other than alcoholic beverages, soft drinks and food which has  
18 been prepared for immediate consumption) and prescription and  
19 nonprescription medicines, drugs, medical appliances and  
20 insulin, urine testing materials, syringes and needles used by  
21 diabetics.

22           Beginning January 1, 1990, each month the Department shall  
23 pay into the State and Local Sales Tax Reform Fund 20% of the  
24 net revenue realized for the preceding month from the 6.25%  
25 general rate on transfers of tangible personal property, other  
26 than tangible personal property which is purchased outside

1 Illinois at retail from a retailer and which is titled or  
2 registered by an agency of this State's government.

3 Beginning August 1, 2000, each month the Department shall  
4 pay into the State and Local Sales Tax Reform Fund 100% of the  
5 net revenue realized for the preceding month from the 1.25%  
6 rate on the selling price of motor fuel and gasohol.

7 Beginning October 1, 2009, each month the Department shall  
8 pay into the Capital Projects Fund an amount that is equal to  
9 an amount estimated by the Department to represent 80% of the  
10 net revenue realized for the preceding month from the sale of  
11 candy, grooming and hygiene products, and soft drinks that had  
12 been taxed at a rate of 1% prior to September 1, 2009 but that  
13 is now taxed at 6.25%.

14 Of the remainder of the moneys received by the Department  
15 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
16 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
17 and after July 1, 1989, 3.8% thereof shall be paid into the  
18 Build Illinois Fund; provided, however, that if in any fiscal  
19 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
20 may be, of the moneys received by the Department and required  
21 to be paid into the Build Illinois Fund pursuant to Section 3  
22 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
23 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
24 Service Occupation Tax Act, such Acts being hereinafter called  
25 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
26 may be, of moneys being hereinafter called the "Tax Act

1 Amount", and (2) the amount transferred to the Build Illinois  
2 Fund from the State and Local Sales Tax Reform Fund shall be  
3 less than the Annual Specified Amount (as defined in Section 3  
4 of the Retailers' Occupation Tax Act), an amount equal to the  
5 difference shall be immediately paid into the Build Illinois  
6 Fund from other moneys received by the Department pursuant to  
7 the Tax Acts; and further provided, that if on the last  
8 business day of any month the sum of (1) the Tax Act Amount  
9 required to be deposited into the Build Illinois Bond Account  
10 in the Build Illinois Fund during such month and (2) the amount  
11 transferred during such month to the Build Illinois Fund from  
12 the State and Local Sales Tax Reform Fund shall have been less  
13 than 1/12 of the Annual Specified Amount, an amount equal to  
14 the difference shall be immediately paid into the Build  
15 Illinois Fund from other moneys received by the Department  
16 pursuant to the Tax Acts; and, further provided, that in no  
17 event shall the payments required under the preceding proviso  
18 result in aggregate payments into the Build Illinois Fund  
19 pursuant to this clause (b) for any fiscal year in excess of  
20 the greater of (i) the Tax Act Amount or (ii) the Annual  
21 Specified Amount for such fiscal year; and, further provided,  
22 that the amounts payable into the Build Illinois Fund under  
23 this clause (b) shall be payable only until such time as the  
24 aggregate amount on deposit under each trust indenture securing  
25 Bonds issued and outstanding pursuant to the Build Illinois  
26 Bond Act is sufficient, taking into account any future

1 investment income, to fully provide, in accordance with such  
2 indenture, for the defeasance of or the payment of the  
3 principal of, premium, if any, and interest on the Bonds  
4 secured by such indenture and on any Bonds expected to be  
5 issued thereafter and all fees and costs payable with respect  
6 thereto, all as certified by the Director of the Bureau of the  
7 Budget (now Governor's Office of Management and Budget). If on  
8 the last business day of any month in which Bonds are  
9 outstanding pursuant to the Build Illinois Bond Act, the  
10 aggregate of the moneys deposited in the Build Illinois Bond  
11 Account in the Build Illinois Fund in such month shall be less  
12 than the amount required to be transferred in such month from  
13 the Build Illinois Bond Account to the Build Illinois Bond  
14 Retirement and Interest Fund pursuant to Section 13 of the  
15 Build Illinois Bond Act, an amount equal to such deficiency  
16 shall be immediately paid from other moneys received by the  
17 Department pursuant to the Tax Acts to the Build Illinois Fund;  
18 provided, however, that any amounts paid to the Build Illinois  
19 Fund in any fiscal year pursuant to this sentence shall be  
20 deemed to constitute payments pursuant to clause (b) of the  
21 preceding sentence and shall reduce the amount otherwise  
22 payable for such fiscal year pursuant to clause (b) of the  
23 preceding sentence. The moneys received by the Department  
24 pursuant to this Act and required to be deposited into the  
25 Build Illinois Fund are subject to the pledge, claim and charge  
26 set forth in Section 12 of the Build Illinois Bond Act.

1           Subject to payment of amounts into the Build Illinois Fund  
 2 as provided in the preceding paragraph or in any amendment  
 3 thereto hereafter enacted, the following specified monthly  
 4 installment of the amount requested in the certificate of the  
 5 Chairman of the Metropolitan Pier and Exposition Authority  
 6 provided under Section 8.25f of the State Finance Act, but not  
 7 in excess of the sums designated as "Total Deposit", shall be  
 8 deposited in the aggregate from collections under Section 9 of  
 9 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 10 9 of the Service Occupation Tax Act, and Section 3 of the  
 11 Retailers' Occupation Tax Act into the McCormick Place  
 12 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
13		
14	1993	\$0
15	1994	53,000,000
16	1995	58,000,000
17	1996	61,000,000
18	1997	64,000,000
19	1998	68,000,000
20	1999	71,000,000
21	2000	75,000,000
22	2001	80,000,000
23	2002	93,000,000
24	2003	99,000,000
25	2004	103,000,000



1	2005	108,000,000
2	2006	113,000,000
3	2007	119,000,000
4	2008	126,000,000
5	2009	132,000,000
6	2010	139,000,000
7	2011	146,000,000
8	2012	153,000,000
9	2013	161,000,000
10	2014	170,000,000
11	2015	179,000,000
12	2016	189,000,000
13	2017	199,000,000
14	2018	210,000,000
15	2019	221,000,000
16	2020	233,000,000
17	2021	246,000,000
18	2022	260,000,000
19	2023 <del>and</del>	275,000,000
20	<u>2024</u>	<u>275,000,000</u>
21	<u>2025</u>	<u>275,000,000</u>
22	<u>2026</u>	<u>279,000,000</u>
23	<u>2027</u>	<u>292,000,000</u>
24	<u>2028</u>	<u>307,000,000</u>
25	<u>2029</u>	<u>322,000,000</u>
26	<u>2030</u>	<u>338,000,000</u>

1	<u>2031</u>	<u>350,000,000</u>
2	<u>2032</u>	<u>350,000,000</u>

3                   and

4                   each fiscal year

5                   thereafter that bonds

6                   are outstanding under

7                   Section 13.2 of the

8                   Metropolitan Pier and

9                   Exposition Authority Act,

10                  but not after fiscal year 2060 ~~2042~~.

11                  Beginning July 20, 1993 and in each month of each fiscal  
12                  year thereafter, one-eighth of the amount requested in the  
13                  certificate of the Chairman of the Metropolitan Pier and  
14                  Exposition Authority for that fiscal year, less the amount  
15                  deposited into the McCormick Place Expansion Project Fund by  
16                  the State Treasurer in the respective month under subsection  
17                  (g) of Section 13 of the Metropolitan Pier and Exposition  
18                  Authority Act, plus cumulative deficiencies in the deposits  
19                  required under this Section for previous months and years,  
20                  shall be deposited into the McCormick Place Expansion Project  
21                  Fund, until the full amount requested for the fiscal year, but  
22                  not in excess of the amount specified above as "Total Deposit",  
23                  has been deposited.

24                  Subject to payment of amounts into the Build Illinois Fund  
25                  and the McCormick Place Expansion Project Fund pursuant to the  
26                  preceding paragraphs or in any amendments thereto hereafter

1 enacted, beginning July 1, 1993, the Department shall each  
2 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
3 the net revenue realized for the preceding month from the 6.25%  
4 general rate on the selling price of tangible personal  
5 property.

6 Subject to payment of amounts into the Build Illinois Fund  
7 and the McCormick Place Expansion Project Fund pursuant to the  
8 preceding paragraphs or in any amendments thereto hereafter  
9 enacted, beginning with the receipt of the first report of  
10 taxes paid by an eligible business and continuing for a 25-year  
11 period, the Department shall each month pay into the Energy  
12 Infrastructure Fund 80% of the net revenue realized from the  
13 6.25% general rate on the selling price of Illinois-mined coal  
14 that was sold to an eligible business. For purposes of this  
15 paragraph, the term "eligible business" means a new electric  
16 generating facility certified pursuant to Section 605-332 of  
17 the Department of Commerce and Economic Opportunity Law of the  
18 Civil Administrative Code of Illinois.

19 All remaining moneys received by the Department pursuant to  
20 this Act shall be paid into the General Revenue Fund of the  
21 State Treasury.

22 As soon as possible after the first day of each month, upon  
23 certification of the Department of Revenue, the Comptroller  
24 shall order transferred and the Treasurer shall transfer from  
25 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
26 equal to 1.7% of 80% of the net revenue realized under this Act

1 for the second preceding month. Beginning April 1, 2000, this  
2 transfer is no longer required and shall not be made.

3 Net revenue realized for a month shall be the revenue  
4 collected by the State pursuant to this Act, less the amount  
5 paid out during that month as refunds to taxpayers for  
6 overpayment of liability.

7 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

8 Section 20. The Service Occupation Tax Act is amended by  
9 changing Section 9 as follows:

10 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

11 Sec. 9. Each serviceman required or authorized to collect  
12 the tax herein imposed shall pay to the Department the amount  
13 of such tax at the time when he is required to file his return  
14 for the period during which such tax was collectible, less a  
15 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
16 after January 1, 1990, or \$5 per calendar year, whichever is  
17 greater, which is allowed to reimburse the serviceman for  
18 expenses incurred in collecting the tax, keeping records,  
19 preparing and filing returns, remitting the tax and supplying  
20 data to the Department on request.

21 Where such tangible personal property is sold under a  
22 conditional sales contract, or under any other form of sale  
23 wherein the payment of the principal sum, or a part thereof, is  
24 extended beyond the close of the period for which the return is

1 filed, the serviceman, in collecting the tax may collect, for  
2 each tax return period, only the tax applicable to the part of  
3 the selling price actually received during such tax return  
4 period.

5 Except as provided hereinafter in this Section, on or  
6 before the twentieth day of each calendar month, such  
7 serviceman shall file a return for the preceding calendar month  
8 in accordance with reasonable rules and regulations to be  
9 promulgated by the Department of Revenue. Such return shall be  
10 filed on a form prescribed by the Department and shall contain  
11 such information as the Department may reasonably require.

12 The Department may require returns to be filed on a  
13 quarterly basis. If so required, a return for each calendar  
14 quarter shall be filed on or before the twentieth day of the  
15 calendar month following the end of such calendar quarter. The  
16 taxpayer shall also file a return with the Department for each  
17 of the first two months of each calendar quarter, on or before  
18 the twentieth day of the following calendar month, stating:

- 19 1. The name of the seller;
- 20 2. The address of the principal place of business from  
21 which he engages in business as a serviceman in this State;
- 22 3. The total amount of taxable receipts received by him  
23 during the preceding calendar month, including receipts  
24 from charge and time sales, but less all deductions allowed  
25 by law;
- 26 4. The amount of credit provided in Section 2d of this

1 Act;

2 5. The amount of tax due;

3 5-5. The signature of the taxpayer; and

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

6 If a taxpayer fails to sign a return within 30 days after  
7 the proper notice and demand for signature by the Department,  
8 the return shall be considered valid and any amount shown to be  
9 due on the return shall be deemed assessed.

10 Prior to October 1, 2003, and on and after September 1,  
11 2004 a serviceman may accept a Manufacturer's Purchase Credit  
12 certification from a purchaser in satisfaction of Service Use  
13 Tax as provided in Section 3-70 of the Service Use Tax Act if  
14 the purchaser provides the appropriate documentation as  
15 required by Section 3-70 of the Service Use Tax Act. A  
16 Manufacturer's Purchase Credit certification, accepted prior  
17 to October 1, 2003 or on or after September 1, 2004 by a  
18 serviceman as provided in Section 3-70 of the Service Use Tax  
19 Act, may be used by that serviceman to satisfy Service  
20 Occupation Tax liability in the amount claimed in the  
21 certification, not to exceed 6.25% of the receipts subject to  
22 tax from a qualifying purchase. A Manufacturer's Purchase  
23 Credit reported on any original or amended return filed under  
24 this Act after October 20, 2003 for reporting periods prior to  
25 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
26 Credit reported on annual returns due on or after January 1,

1 2005 will be disallowed for periods prior to September 1, 2004.  
2 No Manufacturer's Purchase Credit may be used after September  
3 30, 2003 through August 31, 2004 to satisfy any tax liability  
4 imposed under this Act, including any audit liability.

5 If the serviceman's average monthly tax liability to the  
6 Department does not exceed \$200, the Department may authorize  
7 his returns to be filed on a quarter annual basis, with the  
8 return for January, February and March of a given year being  
9 due by April 20 of such year; with the return for April, May  
10 and June of a given year being due by July 20 of such year; with  
11 the return for July, August and September of a given year being  
12 due by October 20 of such year, and with the return for  
13 October, November and December of a given year being due by  
14 January 20 of the following year.

15 If the serviceman's average monthly tax liability to the  
16 Department does not exceed \$50, the Department may authorize  
17 his returns to be filed on an annual basis, with the return for  
18 a given year being due by January 20 of the following year.

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

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

1 Act with the Department not more than 1 month after  
2 discontinuing such business.

3 Beginning October 1, 1993, a taxpayer who has an average  
4 monthly tax liability of \$150,000 or more shall make all  
5 payments required by rules of the Department by electronic  
6 funds transfer. Beginning October 1, 1994, a taxpayer who has  
7 an average monthly tax liability of \$100,000 or more shall make  
8 all payments required by rules of the Department by electronic  
9 funds transfer. Beginning October 1, 1995, a taxpayer who has  
10 an average monthly tax liability of \$50,000 or more shall make  
11 all payments required by rules of the Department by electronic  
12 funds transfer. Beginning October 1, 2000, a taxpayer who has  
13 an annual tax liability of \$200,000 or more shall make all  
14 payments required by rules of the Department by electronic  
15 funds transfer. The term "annual tax liability" shall be the  
16 sum of the taxpayer's liabilities under this Act, and under all  
17 other State and local occupation and use tax laws administered  
18 by the Department, for the immediately preceding calendar year.  
19 The term "average monthly tax liability" means the sum of the  
20 taxpayer's liabilities under this Act, and under all other  
21 State and local occupation and use tax laws administered by the  
22 Department, for the immediately preceding calendar year  
23 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
24 a tax liability in the amount set forth in subsection (b) of  
25 Section 2505-210 of the Department of Revenue Law shall make  
26 all payments required by rules of the Department by electronic



1 funds transfer.

2 Before August 1 of each year beginning in 1993, the  
3 Department shall notify all taxpayers required to make payments  
4 by electronic funds transfer. All taxpayers required to make  
5 payments by electronic funds transfer shall make those payments  
6 for a minimum of one year beginning on October 1.

7 Any taxpayer not required to make payments by electronic  
8 funds transfer may make payments by electronic funds transfer  
9 with the permission of the Department.

10 All taxpayers required to make payment by electronic funds  
11 transfer and any taxpayers authorized to voluntarily make  
12 payments by electronic funds transfer shall make those payments  
13 in the manner authorized by the Department.

14 The Department shall adopt such rules as are necessary to  
15 effectuate a program of electronic funds transfer and the  
16 requirements of this Section.

17 Where a serviceman collects the tax with respect to the  
18 selling price of tangible personal property which he sells and  
19 the purchaser thereafter returns such tangible personal  
20 property and the serviceman refunds the selling price thereof  
21 to the purchaser, such serviceman shall also refund, to the  
22 purchaser, the tax so collected from the purchaser. When filing  
23 his return for the period in which he refunds such tax to the  
24 purchaser, the serviceman may deduct the amount of the tax so  
25 refunded by him to the purchaser from any other Service  
26 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or

1 Use Tax which such serviceman may be required to pay or remit  
2 to the Department, as shown by such return, provided that the  
3 amount of the tax to be deducted shall previously have been  
4 remitted to the Department by such serviceman. If the  
5 serviceman shall not previously have remitted the amount of  
6 such tax to the Department, he shall be entitled to no  
7 deduction hereunder upon refunding such tax to the purchaser.

8 If experience indicates such action to be practicable, the  
9 Department may prescribe and furnish a combination or joint  
10 return which will enable servicemen, who are required to file  
11 returns hereunder and also under the Retailers' Occupation Tax  
12 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
13 the return information required by all said Acts on the one  
14 form.

15 Where the serviceman has more than one business registered  
16 with the Department under separate registrations hereunder,  
17 such serviceman shall file separate returns for each registered  
18 business.

19 Beginning January 1, 1990, each month the Department shall  
20 pay into the Local Government Tax Fund the revenue realized for  
21 the preceding month from the 1% tax on sales of food for human  
22 consumption which is to be consumed off the premises where it  
23 is sold (other than alcoholic beverages, soft drinks and food  
24 which has been prepared for immediate consumption) and  
25 prescription and nonprescription medicines, drugs, medical  
26 appliances and insulin, urine testing materials, syringes and

1 needles used by diabetics.

2 Beginning January 1, 1990, each month the Department shall  
3 pay into the County and Mass Transit District Fund 4% of the  
4 revenue realized for the preceding month from the 6.25% general  
5 rate.

6 Beginning August 1, 2000, each month the Department shall  
7 pay into the County and Mass Transit District Fund 20% of the  
8 net revenue realized for the preceding month from the 1.25%  
9 rate on the selling price of motor fuel and gasohol.

10 Beginning January 1, 1990, each month the Department shall  
11 pay into the Local Government Tax Fund 16% of the revenue  
12 realized for the preceding month from the 6.25% general rate on  
13 transfers of tangible personal property.

14 Beginning August 1, 2000, each month the Department shall  
15 pay into the Local Government Tax Fund 80% of the net revenue  
16 realized for the preceding month from the 1.25% rate on the  
17 selling price of motor fuel and gasohol.

18 Beginning October 1, 2009, each month the Department shall  
19 pay into the Capital Projects Fund an amount that is equal to  
20 an amount estimated by the Department to represent 80% of the  
21 net revenue realized for the preceding month from the sale of  
22 candy, grooming and hygiene products, and soft drinks that had  
23 been taxed at a rate of 1% prior to September 1, 2009 but that  
24 is now taxed at 6.25%.

25 Of the remainder of the moneys received by the Department  
26 pursuant to this Act, (a) 1.75% thereof shall be paid into the

1 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
2 and after July 1, 1989, 3.8% thereof shall be paid into the  
3 Build Illinois Fund; provided, however, that if in any fiscal  
4 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
5 may be, of the moneys received by the Department and required  
6 to be paid into the Build Illinois Fund pursuant to Section 3  
7 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
8 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
9 Service Occupation Tax Act, such Acts being hereinafter called  
10 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
11 may be, of moneys being hereinafter called the "Tax Act  
12 Amount", and (2) the amount transferred to the Build Illinois  
13 Fund from the State and Local Sales Tax Reform Fund shall be  
14 less than the Annual Specified Amount (as defined in Section 3  
15 of the Retailers' Occupation Tax Act), an amount equal to the  
16 difference shall be immediately paid into the Build Illinois  
17 Fund from other moneys received by the Department pursuant to  
18 the Tax Acts; and further provided, that if on the last  
19 business day of any month the sum of (1) the Tax Act Amount  
20 required to be deposited into the Build Illinois Account in the  
21 Build Illinois Fund during such month and (2) the amount  
22 transferred during such month to the Build Illinois Fund from  
23 the State and Local Sales Tax Reform Fund shall have been less  
24 than 1/12 of the Annual Specified Amount, an amount equal to  
25 the difference shall be immediately paid into the Build  
26 Illinois Fund from other moneys received by the Department

1 pursuant to the Tax Acts; and, further provided, that in no  
2 event shall the payments required under the preceding proviso  
3 result in aggregate payments into the Build Illinois Fund  
4 pursuant to this clause (b) for any fiscal year in excess of  
5 the greater of (i) the Tax Act Amount or (ii) the Annual  
6 Specified Amount for such fiscal year; and, further provided,  
7 that the amounts payable into the Build Illinois Fund under  
8 this clause (b) shall be payable only until such time as the  
9 aggregate amount on deposit under each trust indenture securing  
10 Bonds issued and outstanding pursuant to the Build Illinois  
11 Bond Act is sufficient, taking into account any future  
12 investment income, to fully provide, in accordance with such  
13 indenture, for the defeasance of or the payment of the  
14 principal of, premium, if any, and interest on the Bonds  
15 secured by such indenture and on any Bonds expected to be  
16 issued thereafter and all fees and costs payable with respect  
17 thereto, all as certified by the Director of the Bureau of the  
18 Budget (now Governor's Office of Management and Budget). If on  
19 the last business day of any month in which Bonds are  
20 outstanding pursuant to the Build Illinois Bond Act, the  
21 aggregate of the moneys deposited in the Build Illinois Bond  
22 Account in the Build Illinois Fund in such month shall be less  
23 than the amount required to be transferred in such month from  
24 the Build Illinois Bond Account to the Build Illinois Bond  
25 Retirement and Interest Fund pursuant to Section 13 of the  
26 Build Illinois Bond Act, an amount equal to such deficiency

1 shall be immediately paid from other moneys received by the  
 2 Department pursuant to the Tax Acts to the Build Illinois Fund;  
 3 provided, however, that any amounts paid to the Build Illinois  
 4 Fund in any fiscal year pursuant to this sentence shall be  
 5 deemed to constitute payments pursuant to clause (b) of the  
 6 preceding sentence and shall reduce the amount otherwise  
 7 payable for such fiscal year pursuant to clause (b) of the  
 8 preceding sentence. The moneys received by the Department  
 9 pursuant to this Act and required to be deposited into the  
 10 Build Illinois Fund are subject to the pledge, claim and charge  
 11 set forth in Section 12 of the Build Illinois Bond Act.

12 Subject to payment of amounts into the Build Illinois Fund  
 13 as provided in the preceding paragraph or in any amendment  
 14 thereto hereafter enacted, the following specified monthly  
 15 installment of the amount requested in the certificate of the  
 16 Chairman of the Metropolitan Pier and Exposition Authority  
 17 provided under Section 8.25f of the State Finance Act, but not  
 18 in excess of the sums designated as "Total Deposit", shall be  
 19 deposited in the aggregate from collections under Section 9 of  
 20 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 21 9 of the Service Occupation Tax Act, and Section 3 of the  
 22 Retailers' Occupation Tax Act into the McCormick Place  
 23 Expansion Project Fund in the specified fiscal years.

24	Fiscal Year	Total Deposit
25	1993	\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

1	2020	233,000,000
2	2021	246,000,000
3	2022	260,000,000
4	2023 <del>and</del>	275,000,000
5	<u>2024</u>	<u>275,000,000</u>
6	<u>2025</u>	<u>275,000,000</u>
7	<u>2026</u>	<u>279,000,000</u>
8	<u>2027</u>	<u>292,000,000</u>
9	<u>2028</u>	<u>307,000,000</u>
10	<u>2029</u>	<u>322,000,000</u>
11	<u>2030</u>	<u>338,000,000</u>
12	<u>2031</u>	<u>350,000,000</u>
13	<u>2032</u>	<u>350,000,000</u>

14 and

15 each fiscal year  
 16 thereafter that bonds  
 17 are outstanding under  
 18 Section 13.2 of the  
 19 Metropolitan Pier and  
 20 Exposition Authority Act,  
 21 but not after fiscal year 2060 ~~2042~~.

22 Beginning July 20, 1993 and in each month of each fiscal  
 23 year thereafter, one-eighth of the amount requested in the  
 24 certificate of the Chairman of the Metropolitan Pier and  
 25 Exposition Authority for that fiscal year, less the amount  
 26 deposited into the McCormick Place Expansion Project Fund by



1 the State Treasurer in the respective month under subsection  
2 (g) of Section 13 of the Metropolitan Pier and Exposition  
3 Authority Act, plus cumulative deficiencies in the deposits  
4 required under this Section for previous months and years,  
5 shall be deposited into the McCormick Place Expansion Project  
6 Fund, until the full amount requested for the fiscal year, but  
7 not in excess of the amount specified above as "Total Deposit",  
8 has been deposited.

9 Subject to payment of amounts into the Build Illinois Fund  
10 and the McCormick Place Expansion Project Fund pursuant to the  
11 preceding paragraphs or in any amendments thereto hereafter  
12 enacted, beginning July 1, 1993, the Department shall each  
13 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
14 the net revenue realized for the preceding month from the 6.25%  
15 general rate on the selling price of tangible personal  
16 property.

17 Subject to payment of amounts into the Build Illinois Fund  
18 and the McCormick Place Expansion Project Fund pursuant to the  
19 preceding paragraphs or in any amendments thereto hereafter  
20 enacted, beginning with the receipt of the first report of  
21 taxes paid by an eligible business and continuing for a 25-year  
22 period, the Department shall each month pay into the Energy  
23 Infrastructure Fund 80% of the net revenue realized from the  
24 6.25% general rate on the selling price of Illinois-mined coal  
25 that was sold to an eligible business. For purposes of this  
26 paragraph, the term "eligible business" means a new electric

1 generating facility certified pursuant to Section 605-332 of  
2 the Department of Commerce and Economic Opportunity Law of the  
3 Civil Administrative Code of Illinois.

4 Remaining moneys received by the Department pursuant to  
5 this Act shall be paid into the General Revenue Fund of the  
6 State Treasury.

7 The Department may, upon separate written notice to a  
8 taxpayer, require the taxpayer to prepare and file with the  
9 Department on a form prescribed by the Department within not  
10 less than 60 days after receipt of the notice an annual  
11 information return for the tax year specified in the notice.  
12 Such annual return to the Department shall include a statement  
13 of gross receipts as shown by the taxpayer's last Federal  
14 income tax return. If the total receipts of the business as  
15 reported in the Federal income tax return do not agree with the  
16 gross receipts reported to the Department of Revenue for the  
17 same period, the taxpayer shall attach to his annual return a  
18 schedule showing a reconciliation of the 2 amounts and the  
19 reasons for the difference. The taxpayer's annual return to the  
20 Department shall also disclose the cost of goods sold by the  
21 taxpayer during the year covered by such return, opening and  
22 closing inventories of such goods for such year, cost of goods  
23 used from stock or taken from stock and given away by the  
24 taxpayer during such year, pay roll information of the  
25 taxpayer's business during such year and any additional  
26 reasonable information which the Department deems would be

1 helpful in determining the accuracy of the monthly, quarterly  
2 or annual returns filed by such taxpayer as hereinbefore  
3 provided for in this Section.

4 If the annual information return required by this Section  
5 is not filed when and as required, the taxpayer shall be liable  
6 as follows:

7 (i) Until January 1, 1994, the taxpayer shall be liable  
8 for a penalty equal to 1/6 of 1% of the tax due from such  
9 taxpayer under this Act during the period to be covered by  
10 the annual return for each month or fraction of a month  
11 until such return is filed as required, the penalty to be  
12 assessed and collected in the same manner as any other  
13 penalty provided for in this Act.

14 (ii) On and after January 1, 1994, the taxpayer shall  
15 be liable for a penalty as described in Section 3-4 of the  
16 Uniform Penalty and Interest Act.

17 The chief executive officer, proprietor, owner or highest  
18 ranking manager shall sign the annual return to certify the  
19 accuracy of the information contained therein. Any person who  
20 willfully signs the annual return containing false or  
21 inaccurate information shall be guilty of perjury and punished  
22 accordingly. The annual return form prescribed by the  
23 Department shall include a warning that the person signing the  
24 return may be liable for perjury.

25 The foregoing portion of this Section concerning the filing  
26 of an annual information return shall not apply to a serviceman

1 who is not required to file an income tax return with the  
2 United States Government.

3 As soon as possible after the first day of each month, upon  
4 certification of the Department of Revenue, the Comptroller  
5 shall order transferred and the Treasurer shall transfer from  
6 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
7 equal to 1.7% of 80% of the net revenue realized under this Act  
8 for the second preceding month. Beginning April 1, 2000, this  
9 transfer is no longer required and shall not be made.

10 Net revenue realized for a month shall be the revenue  
11 collected by the State pursuant to this Act, less the amount  
12 paid out during that month as refunds to taxpayers for  
13 overpayment of liability.

14 For greater simplicity of administration, it shall be  
15 permissible for manufacturers, importers and wholesalers whose  
16 products are sold by numerous servicemen in Illinois, and who  
17 wish to do so, to assume the responsibility for accounting and  
18 paying to the Department all tax accruing under this Act with  
19 respect to such sales, if the servicemen who are affected do  
20 not make written objection to the Department to this  
21 arrangement.

22 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

23 Section 25. The Retailers' Occupation Tax Act is amended by  
24 changing Section 3 as follows:

1 (35 ILCS 120/3) (from Ch. 120, par. 442)

2 Sec. 3. Except as provided in this Section, on or before  
3 the twentieth day of each calendar month, every person engaged  
4 in the business of selling tangible personal property at retail  
5 in this State during the preceding calendar month shall file a  
6 return with the Department, stating:

7 1. The name of the seller;

8 2. His residence address and the address of his  
9 principal place of business and the address of the  
10 principal place of business (if that is a different  
11 address) from which he engages in the business of selling  
12 tangible personal property at retail in this State;

13 3. Total amount of receipts received by him during the  
14 preceding calendar month or quarter, as the case may be,  
15 from sales of tangible personal property, and from services  
16 furnished, by him during such preceding calendar month or  
17 quarter;

18 4. Total amount received by him during the preceding  
19 calendar month or quarter on charge and time sales of  
20 tangible personal property, and from services furnished,  
21 by him prior to the month or quarter for which the return  
22 is filed;

23 5. Deductions allowed by law;

24 6. Gross receipts which were received by him during the  
25 preceding calendar month or quarter and upon the basis of  
26 which the tax is imposed;

1           7. The amount of credit provided in Section 2d of this  
2       Act;

3           8. The amount of tax due;

4           9. The signature of the taxpayer; and

5           10. Such other reasonable information as the  
6       Department may require.

7           If a taxpayer fails to sign a return within 30 days after  
8       the proper notice and demand for signature by the Department,  
9       the return shall be considered valid and any amount shown to be  
10      due on the return shall be deemed assessed.

11          Each return shall be accompanied by the statement of  
12      prepaid tax issued pursuant to Section 2e for which credit is  
13      claimed.

14          Prior to October 1, 2003, and on and after September 1,  
15      2004 a retailer may accept a Manufacturer's Purchase Credit  
16      certification from a purchaser in satisfaction of Use Tax as  
17      provided in Section 3-85 of the Use Tax Act if the purchaser  
18      provides the appropriate documentation as required by Section  
19      3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
20      certification, accepted by a retailer prior to October 1, 2003  
21      and on and after September 1, 2004 as provided in Section 3-85  
22      of the Use Tax Act, may be used by that retailer to satisfy  
23      Retailers' Occupation Tax liability in the amount claimed in  
24      the certification, not to exceed 6.25% of the receipts subject  
25      to tax from a qualifying purchase. A Manufacturer's Purchase  
26      Credit reported on any original or amended return filed under

1 this Act after October 20, 2003 for reporting periods prior to  
2 September 1, 2004 shall be disallowed. Manufacturer's  
3 Purchaser Credit reported on annual returns due on or after  
4 January 1, 2005 will be disallowed for periods prior to  
5 September 1, 2004. No Manufacturer's Purchase Credit may be  
6 used after September 30, 2003 through August 31, 2004 to  
7 satisfy any tax liability imposed under this Act, including any  
8 audit liability.

9 The Department may require returns to be filed on a  
10 quarterly basis. If so required, a return for each calendar  
11 quarter shall be filed on or before the twentieth day of the  
12 calendar month following the end of such calendar quarter. The  
13 taxpayer shall also file a return with the Department for each  
14 of the first two months of each calendar quarter, on or before  
15 the twentieth day of the following calendar month, stating:

16 1. The name of the seller;

17 2. The address of the principal place of business from  
18 which he engages in the business of selling tangible  
19 personal property at retail in this State;

20 3. The total amount of taxable receipts received by him  
21 during the preceding calendar month from sales of tangible  
22 personal property by him during such preceding calendar  
23 month, including receipts from charge and time sales, but  
24 less all deductions allowed by law;

25 4. The amount of credit provided in Section 2d of this  
26 Act;

1           5. The amount of tax due; and

2           6. Such other reasonable information as the Department  
3           may require.

4           Beginning on October 1, 2003, any person who is not a  
5           licensed distributor, importing distributor, or manufacturer,  
6           as defined in the Liquor Control Act of 1934, but is engaged in  
7           the business of selling, at retail, alcoholic liquor shall file  
8           a statement with the Department of Revenue, in a format and at  
9           a time prescribed by the Department, showing the total amount  
10          paid for alcoholic liquor purchased during the preceding month  
11          and such other information as is reasonably required by the  
12          Department. The Department may adopt rules to require that this  
13          statement be filed in an electronic or telephonic format. Such  
14          rules may provide for exceptions from the filing requirements  
15          of this paragraph. For the purposes of this paragraph, the term  
16          "alcoholic liquor" shall have the meaning prescribed in the  
17          Liquor Control Act of 1934.

18          Beginning on October 1, 2003, every distributor, importing  
19          distributor, and manufacturer of alcoholic liquor as defined in  
20          the Liquor Control Act of 1934, shall file a statement with the  
21          Department of Revenue, no later than the 10th day of the month  
22          for the preceding month during which transactions occurred, by  
23          electronic means, showing the total amount of gross receipts  
24          from the sale of alcoholic liquor sold or distributed during  
25          the preceding month to purchasers; identifying the purchaser to  
26          whom it was sold or distributed; the purchaser's tax



1 registration number; and such other information reasonably  
2 required by the Department. A distributor, importing  
3 distributor, or manufacturer of alcoholic liquor must  
4 personally deliver, mail, or provide by electronic means to  
5 each retailer listed on the monthly statement a report  
6 containing a cumulative total of that distributor's, importing  
7 distributor's, or manufacturer's total sales of alcoholic  
8 liquor to that retailer no later than the 10th day of the month  
9 for the preceding month during which the transaction occurred.  
10 The distributor, importing distributor, or manufacturer shall  
11 notify the retailer as to the method by which the distributor,  
12 importing distributor, or manufacturer will provide the sales  
13 information. If the retailer is unable to receive the sales  
14 information by electronic means, the distributor, importing  
15 distributor, or manufacturer shall furnish the sales  
16 information by personal delivery or by mail. For purposes of  
17 this paragraph, the term "electronic means" includes, but is  
18 not limited to, the use of a secure Internet website, e-mail,  
19 or facsimile.

20 If a total amount of less than \$1 is payable, refundable or  
21 creditable, such amount shall be disregarded if it is less than  
22 50 cents and shall be increased to \$1 if it is 50 cents or more.

23 Beginning October 1, 1993, a taxpayer who has an average  
24 monthly tax liability of \$150,000 or more shall make all  
25 payments required by rules of the Department by electronic  
26 funds transfer. Beginning October 1, 1994, a taxpayer who has

1 an average monthly tax liability of \$100,000 or more shall make  
2 all payments required by rules of the Department by electronic  
3 funds transfer. Beginning October 1, 1995, a taxpayer who has  
4 an average monthly tax liability of \$50,000 or more shall make  
5 all payments required by rules of the Department by electronic  
6 funds transfer. Beginning October 1, 2000, a taxpayer who has  
7 an annual tax liability of \$200,000 or more shall make all  
8 payments required by rules of the Department by electronic  
9 funds transfer. The term "annual tax liability" shall be the  
10 sum of the taxpayer's liabilities under this Act, and under all  
11 other State and local occupation and use tax laws administered  
12 by the Department, for the immediately preceding calendar year.  
13 The term "average monthly tax liability" shall be the sum of  
14 the taxpayer's liabilities under this Act, and under all other  
15 State and local occupation and use tax laws administered by the  
16 Department, for the immediately preceding calendar year  
17 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
18 a tax liability in the amount set forth in subsection (b) of  
19 Section 2505-210 of the Department of Revenue Law shall make  
20 all payments required by rules of the Department by electronic  
21 funds transfer.

22 Before August 1 of each year beginning in 1993, the  
23 Department shall notify all taxpayers required to make payments  
24 by electronic funds transfer. All taxpayers required to make  
25 payments by electronic funds transfer shall make those payments  
26 for a minimum of one year beginning on October 1.

1 Any taxpayer not required to make payments by electronic  
2 funds transfer may make payments by electronic funds transfer  
3 with the permission of the Department.

4 All taxpayers required to make payment by electronic funds  
5 transfer and any taxpayers authorized to voluntarily make  
6 payments by electronic funds transfer shall make those payments  
7 in the manner authorized by the Department.

8 The Department shall adopt such rules as are necessary to  
9 effectuate a program of electronic funds transfer and the  
10 requirements of this Section.

11 Any amount which is required to be shown or reported on any  
12 return or other document under this Act shall, if such amount  
13 is not a whole-dollar amount, be increased to the nearest  
14 whole-dollar amount in any case where the fractional part of a  
15 dollar is 50 cents or more, and decreased to the nearest  
16 whole-dollar amount where the fractional part of a dollar is  
17 less than 50 cents.

18 If the retailer is otherwise required to file a monthly  
19 return and if the retailer's average monthly tax liability to  
20 the Department does not exceed \$200, the Department may  
21 authorize his returns to be filed on a quarter annual basis,  
22 with the return for January, February and March of a given year  
23 being due by April 20 of such year; with the return for April,  
24 May and June of a given year being due by July 20 of such year;  
25 with the return for July, August and September of a given year  
26 being due by October 20 of such year, and with the return for

1 October, November and December of a given year being due by  
2 January 20 of the following year.

3 If the retailer is otherwise required to file a monthly or  
4 quarterly return and if the retailer's average monthly tax  
5 liability with the Department does not exceed \$50, the  
6 Department may authorize his returns to be filed on an annual  
7 basis, with the return for a given year being due by January 20  
8 of the following year.

9 Such quarter annual and annual returns, as to form and  
10 substance, shall be subject to the same requirements as monthly  
11 returns.

12 Notwithstanding any other provision in this Act concerning  
13 the time within which a retailer may file his return, in the  
14 case of any retailer who ceases to engage in a kind of business  
15 which makes him responsible for filing returns under this Act,  
16 such retailer shall file a final return under this Act with the  
17 Department not more than one month after discontinuing such  
18 business.

19 Where the same person has more than one business registered  
20 with the Department under separate registrations under this  
21 Act, such person may not file each return that is due as a  
22 single return covering all such registered businesses, but  
23 shall file separate returns for each such registered business.

24 In addition, with respect to motor vehicles, watercraft,  
25 aircraft, and trailers that are required to be registered with  
26 an agency of this State, every retailer selling this kind of

1 tangible personal property shall file, with the Department,  
2 upon a form to be prescribed and supplied by the Department, a  
3 separate return for each such item of tangible personal  
4 property which the retailer sells, except that if, in the same  
5 transaction, (i) a retailer of aircraft, watercraft, motor  
6 vehicles or trailers transfers more than one aircraft,  
7 watercraft, motor vehicle or trailer to another aircraft,  
8 watercraft, motor vehicle retailer or trailer retailer for the  
9 purpose of resale or (ii) a retailer of aircraft, watercraft,  
10 motor vehicles, or trailers transfers more than one aircraft,  
11 watercraft, motor vehicle, or trailer to a purchaser for use as  
12 a qualifying rolling stock as provided in Section 2-5 of this  
13 Act, then that seller may report the transfer of all aircraft,  
14 watercraft, motor vehicles or trailers involved in that  
15 transaction to the Department on the same uniform  
16 invoice-transaction reporting return form. For purposes of  
17 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
18 watercraft as defined in Section 3-2 of the Boat Registration  
19 and Safety Act, a personal watercraft, or any boat equipped  
20 with an inboard motor.

21 Any retailer who sells only motor vehicles, watercraft,  
22 aircraft, or trailers that are required to be registered with  
23 an agency of this State, so that all retailers' occupation tax  
24 liability is required to be reported, and is reported, on such  
25 transaction reporting returns and who is not otherwise required  
26 to file monthly or quarterly returns, need not file monthly or

1 quarterly returns. However, those retailers shall be required  
2 to file returns on an annual basis.

3 The transaction reporting return, in the case of motor  
4 vehicles or trailers that are required to be registered with an  
5 agency of this State, shall be the same document as the Uniform  
6 Invoice referred to in Section 5-402 of The Illinois Vehicle  
7 Code and must show the name and address of the seller; the name  
8 and address of the purchaser; the amount of the selling price  
9 including the amount allowed by the retailer for traded-in  
10 property, if any; the amount allowed by the retailer for the  
11 traded-in tangible personal property, if any, to the extent to  
12 which Section 1 of this Act allows an exemption for the value  
13 of traded-in property; the balance payable after deducting such  
14 trade-in allowance from the total selling price; the amount of  
15 tax due from the retailer with respect to such transaction; the  
16 amount of tax collected from the purchaser by the retailer on  
17 such transaction (or satisfactory evidence that such tax is not  
18 due in that particular instance, if that is claimed to be the  
19 fact); the place and date of the sale; a sufficient  
20 identification of the property sold; such other information as  
21 is required in Section 5-402 of The Illinois Vehicle Code, and  
22 such other information as the Department may reasonably  
23 require.

24 The transaction reporting return in the case of watercraft  
25 or aircraft must show the name and address of the seller; the  
26 name and address of the purchaser; the amount of the selling

1 price including the amount allowed by the retailer for  
2 traded-in property, if any; the amount allowed by the retailer  
3 for the traded-in tangible personal property, if any, to the  
4 extent to which Section 1 of this Act allows an exemption for  
5 the value of traded-in property; the balance payable after  
6 deducting such trade-in allowance from the total selling price;  
7 the amount of tax due from the retailer with respect to such  
8 transaction; the amount of tax collected from the purchaser by  
9 the retailer on such transaction (or satisfactory evidence that  
10 such tax is not due in that particular instance, if that is  
11 claimed to be the fact); the place and date of the sale, a  
12 sufficient identification of the property sold, and such other  
13 information as the Department may reasonably require.

14 Such transaction reporting return shall be filed not later  
15 than 20 days after the day of delivery of the item that is  
16 being sold, but may be filed by the retailer at any time sooner  
17 than that if he chooses to do so. The transaction reporting  
18 return and tax remittance or proof of exemption from the  
19 Illinois use tax may be transmitted to the Department by way of  
20 the State agency with which, or State officer with whom the  
21 tangible personal property must be titled or registered (if  
22 titling or registration is required) if the Department and such  
23 agency or State officer determine that this procedure will  
24 expedite the processing of applications for title or  
25 registration.

26 With each such transaction reporting return, the retailer

1 shall remit the proper amount of tax due (or shall submit  
2 satisfactory evidence that the sale is not taxable if that is  
3 the case), to the Department or its agents, whereupon the  
4 Department shall issue, in the purchaser's name, a use tax  
5 receipt (or a certificate of exemption if the Department is  
6 satisfied that the particular sale is tax exempt) which such  
7 purchaser may submit to the agency with which, or State officer  
8 with whom, he must title or register the tangible personal  
9 property that is involved (if titling or registration is  
10 required) in support of such purchaser's application for an  
11 Illinois certificate or other evidence of title or registration  
12 to such tangible personal property.

13 No retailer's failure or refusal to remit tax under this  
14 Act precludes a user, who has paid the proper tax to the  
15 retailer, from obtaining his certificate of title or other  
16 evidence of title or registration (if titling or registration  
17 is required) upon satisfying the Department that such user has  
18 paid the proper tax (if tax is due) to the retailer. The  
19 Department shall adopt appropriate rules to carry out the  
20 mandate of this paragraph.

21 If the user who would otherwise pay tax to the retailer  
22 wants the transaction reporting return filed and the payment of  
23 the tax or proof of exemption made to the Department before the  
24 retailer is willing to take these actions and such user has not  
25 paid the tax to the retailer, such user may certify to the fact  
26 of such delay by the retailer and may (upon the Department



1 being satisfied of the truth of such certification) transmit  
2 the information required by the transaction reporting return  
3 and the remittance for tax or proof of exemption directly to  
4 the Department and obtain his tax receipt or exemption  
5 determination, in which event the transaction reporting return  
6 and tax remittance (if a tax payment was required) shall be  
7 credited by the Department to the proper retailer's account  
8 with the Department, but without the 2.1% or 1.75% discount  
9 provided for in this Section being allowed. When the user pays  
10 the tax directly to the Department, he shall pay the tax in the  
11 same amount and in the same form in which it would be remitted  
12 if the tax had been remitted to the Department by the retailer.

13 Refunds made by the seller during the preceding return  
14 period to purchasers, on account of tangible personal property  
15 returned to the seller, shall be allowed as a deduction under  
16 subdivision 5 of his monthly or quarterly return, as the case  
17 may be, in case the seller had theretofore included the  
18 receipts from the sale of such tangible personal property in a  
19 return filed by him and had paid the tax imposed by this Act  
20 with respect to such receipts.

21 Where the seller is a corporation, the return filed on  
22 behalf of such corporation shall be signed by the president,  
23 vice-president, secretary or treasurer or by the properly  
24 accredited agent of such corporation.

25 Where the seller is a limited liability company, the return  
26 filed on behalf of the limited liability company shall be

1 signed by a manager, member, or properly accredited agent of  
2 the limited liability company.

3 Except as provided in this Section, the retailer filing the  
4 return under this Section shall, at the time of filing such  
5 return, pay to the Department the amount of tax imposed by this  
6 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
7 on and after January 1, 1990, or \$5 per calendar year,  
8 whichever is greater, which is allowed to reimburse the  
9 retailer for the expenses incurred in keeping records,  
10 preparing and filing returns, remitting the tax and supplying  
11 data to the Department on request. Any prepayment made pursuant  
12 to Section 2d of this Act shall be included in the amount on  
13 which such 2.1% or 1.75% discount is computed. In the case of  
14 retailers who report and pay the tax on a transaction by  
15 transaction basis, as provided in this Section, such discount  
16 shall be taken with each such tax remittance instead of when  
17 such retailer files his periodic return.

18 Before October 1, 2000, if the taxpayer's average monthly  
19 tax liability to the Department under this Act, the Use Tax  
20 Act, the Service Occupation Tax Act, and the Service Use Tax  
21 Act, excluding any liability for prepaid sales tax to be  
22 remitted in accordance with Section 2d of this Act, was \$10,000  
23 or more during the preceding 4 complete calendar quarters, he  
24 shall file a return with the Department each month by the 20th  
25 day of the month next following the month during which such tax  
26 liability is incurred and shall make payments to the Department

1 on or before the 7th, 15th, 22nd and last day of the month  
2 during which such liability is incurred. On and after October  
3 1, 2000, if the taxpayer's average monthly tax liability to the  
4 Department under this Act, the Use Tax Act, the Service  
5 Occupation Tax Act, and the Service Use Tax Act, excluding any  
6 liability for prepaid sales tax to be remitted in accordance  
7 with Section 2d of this Act, was \$20,000 or more during the  
8 preceding 4 complete calendar quarters, he shall file a return  
9 with the Department each month by the 20th day of the month  
10 next following the month during which such tax liability is  
11 incurred and shall make payment to the Department on or before  
12 the 7th, 15th, 22nd and last day of the month during which such  
13 liability is incurred. If the month during which such tax  
14 liability is incurred began prior to January 1, 1985, each  
15 payment shall be in an amount equal to 1/4 of the taxpayer's  
16 actual liability for the month or an amount set by the  
17 Department not to exceed 1/4 of the average monthly liability  
18 of the taxpayer to the Department for the preceding 4 complete  
19 calendar quarters (excluding the month of highest liability and  
20 the month of lowest liability in such 4 quarter period). If the  
21 month during which such tax liability is incurred begins on or  
22 after January 1, 1985 and prior to January 1, 1987, each  
23 payment shall be in an amount equal to 22.5% of the taxpayer's  
24 actual liability for the month or 27.5% of the taxpayer's  
25 liability for the same calendar month of the preceding year. If  
26 the month during which such tax liability is incurred begins on

1 or after January 1, 1987 and prior to January 1, 1988, each  
2 payment shall be in an amount equal to 22.5% of the taxpayer's  
3 actual liability for the month or 26.25% of the taxpayer's  
4 liability for the same calendar month of the preceding year. If  
5 the month during which such tax liability is incurred begins on  
6 or after January 1, 1988, and prior to January 1, 1989, or  
7 begins on or after January 1, 1996, each payment shall be in an  
8 amount equal to 22.5% of the taxpayer's actual liability for  
9 the month or 25% of the taxpayer's liability for the same  
10 calendar month of the preceding year. If the month during which  
11 such tax liability is incurred begins on or after January 1,  
12 1989, and prior to January 1, 1996, each payment shall be in an  
13 amount equal to 22.5% of the taxpayer's actual liability for  
14 the month or 25% of the taxpayer's liability for the same  
15 calendar month of the preceding year or 100% of the taxpayer's  
16 actual liability for the quarter monthly reporting period. The  
17 amount of such quarter monthly payments shall be credited  
18 against the final tax liability of the taxpayer's return for  
19 that month. Before October 1, 2000, once applicable, the  
20 requirement of the making of quarter monthly payments to the  
21 Department by taxpayers having an average monthly tax liability  
22 of \$10,000 or more as determined in the manner provided above  
23 shall continue until such taxpayer's average monthly liability  
24 to the Department during the preceding 4 complete calendar  
25 quarters (excluding the month of highest liability and the  
26 month of lowest liability) is less than \$9,000, or until such

1 taxpayer's average monthly liability to the Department as  
2 computed for each calendar quarter of the 4 preceding complete  
3 calendar quarter period is less than \$10,000. However, if a  
4 taxpayer can show the Department that a substantial change in  
5 the taxpayer's business has occurred which causes the taxpayer  
6 to anticipate that his average monthly tax liability for the  
7 reasonably foreseeable future will fall below the \$10,000  
8 threshold stated above, then such taxpayer may petition the  
9 Department for a change in such taxpayer's reporting status. On  
10 and after October 1, 2000, once applicable, the requirement of  
11 the making of quarter monthly payments to the Department by  
12 taxpayers having an average monthly tax liability of \$20,000 or  
13 more as determined in the manner provided above shall continue  
14 until such taxpayer's average monthly liability to the  
15 Department during the preceding 4 complete calendar quarters  
16 (excluding the month of highest liability and the month of  
17 lowest liability) is less than \$19,000 or until such taxpayer's  
18 average monthly liability to the Department as computed for  
19 each calendar quarter of the 4 preceding complete calendar  
20 quarter period is less than \$20,000. However, if a taxpayer can  
21 show the Department that a substantial change in the taxpayer's  
22 business has occurred which causes the taxpayer to anticipate  
23 that his average monthly tax liability for the reasonably  
24 foreseeable future will fall below the \$20,000 threshold stated  
25 above, then such taxpayer may petition the Department for a  
26 change in such taxpayer's reporting status. The Department

1 shall change such taxpayer's reporting status unless it finds  
2 that such change is seasonal in nature and not likely to be  
3 long term. If any such quarter monthly payment is not paid at  
4 the time or in the amount required by this Section, then the  
5 taxpayer shall be liable for penalties and interest on the  
6 difference between the minimum amount due as a payment and the  
7 amount of such quarter monthly payment actually and timely  
8 paid, except insofar as the taxpayer has previously made  
9 payments for that month to the Department in excess of the  
10 minimum payments previously due as provided in this Section.  
11 The Department shall make reasonable rules and regulations to  
12 govern the quarter monthly payment amount and quarter monthly  
13 payment dates for taxpayers who file on other than a calendar  
14 monthly basis.

15 The provisions of this paragraph apply before October 1,  
16 2001. Without regard to whether a taxpayer is required to make  
17 quarter monthly payments as specified above, any taxpayer who  
18 is required by Section 2d of this Act to collect and remit  
19 prepaid taxes and has collected prepaid taxes which average in  
20 excess of \$25,000 per month during the preceding 2 complete  
21 calendar quarters, shall file a return with the Department as  
22 required by Section 2f and shall make payments to the  
23 Department on or before the 7th, 15th, 22nd and last day of the  
24 month during which such liability is incurred. If the month  
25 during which such tax liability is incurred began prior to the  
26 effective date of this amendatory Act of 1985, each payment

1 shall be in an amount not less than 22.5% of the taxpayer's  
2 actual liability under Section 2d. If the month during which  
3 such tax liability is incurred begins on or after January 1,  
4 1986, each payment shall be in an amount equal to 22.5% of the  
5 taxpayer's actual liability for the month or 27.5% of the  
6 taxpayer's liability for the same calendar month of the  
7 preceding calendar year. If the month during which such tax  
8 liability is incurred begins on or after January 1, 1987, each  
9 payment shall be in an amount equal to 22.5% of the taxpayer's  
10 actual liability for the month or 26.25% of the taxpayer's  
11 liability for the same calendar month of the preceding year.  
12 The amount of such quarter monthly payments shall be credited  
13 against the final tax liability of the taxpayer's return for  
14 that month filed under this Section or Section 2f, as the case  
15 may be. Once applicable, the requirement of the making of  
16 quarter monthly payments to the Department pursuant to this  
17 paragraph shall continue until such taxpayer's average monthly  
18 prepaid tax collections during the preceding 2 complete  
19 calendar quarters is \$25,000 or less. If any such quarter  
20 monthly payment is not paid at the time or in the amount  
21 required, the taxpayer shall be liable for penalties and  
22 interest on such difference, except insofar as the taxpayer has  
23 previously made payments for that month in excess of the  
24 minimum payments previously due.

25 The provisions of this paragraph apply on and after October  
26 1, 2001. Without regard to whether a taxpayer is required to

1 make quarter monthly payments as specified above, any taxpayer  
2 who is required by Section 2d of this Act to collect and remit  
3 prepaid taxes and has collected prepaid taxes that average in  
4 excess of \$20,000 per month during the preceding 4 complete  
5 calendar quarters shall file a return with the Department as  
6 required by Section 2f and shall make payments to the  
7 Department on or before the 7th, 15th, 22nd and last day of the  
8 month during which the liability is incurred. Each payment  
9 shall be in an amount equal to 22.5% of the taxpayer's actual  
10 liability for the month or 25% of the taxpayer's liability for  
11 the same calendar month of the preceding year. The amount of  
12 the quarter monthly payments shall be credited against the  
13 final tax liability of the taxpayer's return for that month  
14 filed under this Section or Section 2f, as the case may be.  
15 Once applicable, the requirement of the making of quarter  
16 monthly payments to the Department pursuant to this paragraph  
17 shall continue until the taxpayer's average monthly prepaid tax  
18 collections during the preceding 4 complete calendar quarters  
19 (excluding the month of highest liability and the month of  
20 lowest liability) is less than \$19,000 or until such taxpayer's  
21 average monthly liability to the Department as computed for  
22 each calendar quarter of the 4 preceding complete calendar  
23 quarters is less than \$20,000. If any such quarter monthly  
24 payment is not paid at the time or in the amount required, the  
25 taxpayer shall be liable for penalties and interest on such  
26 difference, except insofar as the taxpayer has previously made



1 payments for that month in excess of the minimum payments  
2 previously due.

3 If any payment provided for in this Section exceeds the  
4 taxpayer's liabilities under this Act, the Use Tax Act, the  
5 Service Occupation Tax Act and the Service Use Tax Act, as  
6 shown on an original monthly return, the Department shall, if  
7 requested by the taxpayer, issue to the taxpayer a credit  
8 memorandum no later than 30 days after the date of payment. The  
9 credit evidenced by such credit memorandum may be assigned by  
10 the taxpayer to a similar taxpayer under this Act, the Use Tax  
11 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
12 in accordance with reasonable rules and regulations to be  
13 prescribed by the Department. If no such request is made, the  
14 taxpayer may credit such excess payment against tax liability  
15 subsequently to be remitted to the Department under this Act,  
16 the Use Tax Act, the Service Occupation Tax Act or the Service  
17 Use Tax Act, in accordance with reasonable rules and  
18 regulations prescribed by the Department. If the Department  
19 subsequently determined that all or any part of the credit  
20 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
21 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
22 of the difference between the credit taken and that actually  
23 due, and that taxpayer shall be liable for penalties and  
24 interest on such difference.

25 If a retailer of motor fuel is entitled to a credit under  
26 Section 2d of this Act which exceeds the taxpayer's liability

1 to the Department under this Act for the month which the  
2 taxpayer is filing a return, the Department shall issue the  
3 taxpayer a credit memorandum for the excess.

4 Beginning January 1, 1990, each month the Department shall  
5 pay into the Local Government Tax Fund, a special fund in the  
6 State treasury which is hereby created, the net revenue  
7 realized for the preceding month from the 1% tax on sales of  
8 food for human consumption which is to be consumed off the  
9 premises where it is sold (other than alcoholic beverages, soft  
10 drinks and food which has been prepared for immediate  
11 consumption) and prescription and nonprescription medicines,  
12 drugs, medical appliances and insulin, urine testing  
13 materials, syringes and needles used by diabetics.

14 Beginning January 1, 1990, each month the Department shall  
15 pay into the County and Mass Transit District Fund, a special  
16 fund in the State treasury which is hereby created, 4% of the  
17 net revenue realized for the preceding month from the 6.25%  
18 general rate.

19 Beginning August 1, 2000, each month the Department shall  
20 pay into the County and Mass Transit District Fund 20% of the  
21 net revenue realized for the preceding month from the 1.25%  
22 rate on the selling price of motor fuel and gasohol.

23 Beginning January 1, 1990, each month the Department shall  
24 pay into the Local Government Tax Fund 16% of the net revenue  
25 realized for the preceding month from the 6.25% general rate on  
26 the selling price of tangible personal property.

1           Beginning August 1, 2000, each month the Department shall  
2 pay into the Local Government Tax Fund 80% of the net revenue  
3 realized for the preceding month from the 1.25% rate on the  
4 selling price of motor fuel and gasohol.

5           Beginning October 1, 2009, each month the Department shall  
6 pay into the Capital Projects Fund an amount that is equal to  
7 an amount estimated by the Department to represent 80% of the  
8 net revenue realized for the preceding month from the sale of  
9 candy, grooming and hygiene products, and soft drinks that had  
10 been taxed at a rate of 1% prior to September 1, 2009 but that  
11 is now taxed at 6.25%.

12           Of the remainder of the moneys received by the Department  
13 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
14 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
15 and after July 1, 1989, 3.8% thereof shall be paid into the  
16 Build Illinois Fund; provided, however, that if in any fiscal  
17 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
18 may be, of the moneys received by the Department and required  
19 to be paid into the Build Illinois Fund pursuant to this Act,  
20 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
21 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
22 being hereinafter called the "Tax Acts" and such aggregate of  
23 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
24 called the "Tax Act Amount", and (2) the amount transferred to  
25 the Build Illinois Fund from the State and Local Sales Tax  
26 Reform Fund shall be less than the Annual Specified Amount (as

1 hereinafter defined), an amount equal to the difference shall  
2 be immediately paid into the Build Illinois Fund from other  
3 moneys received by the Department pursuant to the Tax Acts; the  
4 "Annual Specified Amount" means the amounts specified below for  
5 fiscal years 1986 through 1993:

6	Fiscal Year	Annual Specified Amount
7	1986	\$54,800,000
8	1987	\$76,650,000
9	1988	\$80,480,000
10	1989	\$88,510,000
11	1990	\$115,330,000
12	1991	\$145,470,000
13	1992	\$182,730,000
14	1993	\$206,520,000;

15 and means the Certified Annual Debt Service Requirement (as  
16 defined in Section 13 of the Build Illinois Bond Act) or the  
17 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
18 each fiscal year thereafter; and further provided, that if on  
19 the last business day of any month the sum of (1) the Tax Act  
20 Amount required to be deposited into the Build Illinois Bond  
21 Account in the Build Illinois Fund during such month and (2)  
22 the amount transferred to the Build Illinois Fund from the  
23 State and Local Sales Tax Reform Fund shall have been less than  
24 1/12 of the Annual Specified Amount, an amount equal to the  
25 difference shall be immediately paid into the Build Illinois  
26 Fund from other moneys received by the Department pursuant to

1 the Tax Acts; and, further provided, that in no event shall the  
2 payments required under the preceding proviso result in  
3 aggregate payments into the Build Illinois Fund pursuant to  
4 this clause (b) for any fiscal year in excess of the greater of  
5 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
6 such fiscal year. The amounts payable into the Build Illinois  
7 Fund under clause (b) of the first sentence in this paragraph  
8 shall be payable only until such time as the aggregate amount  
9 on deposit under each trust indenture securing Bonds issued and  
10 outstanding pursuant to the Build Illinois Bond Act is  
11 sufficient, taking into account any future investment income,  
12 to fully provide, in accordance with such indenture, for the  
13 defeasance of or the payment of the principal of, premium, if  
14 any, and interest on the Bonds secured by such indenture and on  
15 any Bonds expected to be issued thereafter and all fees and  
16 costs payable with respect thereto, all as certified by the  
17 Director of the Bureau of the Budget (now Governor's Office of  
18 Management and Budget). If on the last business day of any  
19 month in which Bonds are outstanding pursuant to the Build  
20 Illinois Bond Act, the aggregate of moneys deposited in the  
21 Build Illinois Bond Account in the Build Illinois Fund in such  
22 month shall be less than the amount required to be transferred  
23 in such month from the Build Illinois Bond Account to the Build  
24 Illinois Bond Retirement and Interest Fund pursuant to Section  
25 13 of the Build Illinois Bond Act, an amount equal to such  
26 deficiency shall be immediately paid from other moneys received

1 by the Department pursuant to the Tax Acts to the Build  
 2 Illinois Fund; provided, however, that any amounts paid to the  
 3 Build Illinois Fund in any fiscal year pursuant to this  
 4 sentence shall be deemed to constitute payments pursuant to  
 5 clause (b) of the first sentence of this paragraph and shall  
 6 reduce the amount otherwise payable for such fiscal year  
 7 pursuant to that clause (b). The moneys received by the  
 8 Department pursuant to this Act and required to be deposited  
 9 into the Build Illinois Fund are subject to the pledge, claim  
 10 and charge set forth in Section 12 of the Build Illinois Bond  
 11 Act.

12 Subject to payment of amounts into the Build Illinois Fund  
 13 as provided in the preceding paragraph or in any amendment  
 14 thereto hereafter enacted, the following specified monthly  
 15 installment of the amount requested in the certificate of the  
 16 Chairman of the Metropolitan Pier and Exposition Authority  
 17 provided under Section 8.25f of the State Finance Act, but not  
 18 in excess of sums designated as "Total Deposit", shall be  
 19 deposited in the aggregate from collections under Section 9 of  
 20 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 21 9 of the Service Occupation Tax Act, and Section 3 of the  
 22 Retailers' Occupation Tax Act into the McCormick Place  
 23 Expansion Project Fund in the specified fiscal years.

24	Fiscal Year	Total Deposit
25	1993	\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

1	2020	233,000,000
2	2021	246,000,000
3	2022	260,000,000
4	2023 <del>and</del>	275,000,000
5	<u>2024</u>	<u>275,000,000</u>
6	<u>2025</u>	<u>275,000,000</u>
7	<u>2026</u>	<u>279,000,000</u>
8	<u>2027</u>	<u>292,000,000</u>
9	<u>2028</u>	<u>307,000,000</u>
10	<u>2029</u>	<u>322,000,000</u>
11	<u>2030</u>	<u>338,000,000</u>
12	<u>2031</u>	<u>350,000,000</u>
13	<u>2032</u>	<u>350,000,000</u>

14 and

15 each fiscal year  
16 thereafter that bonds  
17 are outstanding under  
18 Section 13.2 of the  
19 Metropolitan Pier and  
20 Exposition Authority Act,  
21 but not after fiscal year 2060 ~~2042~~.

22 Beginning July 20, 1993 and in each month of each fiscal  
23 year thereafter, one-eighth of the amount requested in the  
24 certificate of the Chairman of the Metropolitan Pier and  
25 Exposition Authority for that fiscal year, less the amount  
26 deposited into the McCormick Place Expansion Project Fund by



1 the State Treasurer in the respective month under subsection  
2 (g) of Section 13 of the Metropolitan Pier and Exposition  
3 Authority Act, plus cumulative deficiencies in the deposits  
4 required under this Section for previous months and years,  
5 shall be deposited into the McCormick Place Expansion Project  
6 Fund, until the full amount requested for the fiscal year, but  
7 not in excess of the amount specified above as "Total Deposit",  
8 has been deposited.

9 Subject to payment of amounts into the Build Illinois Fund  
10 and the McCormick Place Expansion Project Fund pursuant to the  
11 preceding paragraphs or in any amendments thereto hereafter  
12 enacted, beginning July 1, 1993, the Department shall each  
13 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
14 the net revenue realized for the preceding month from the 6.25%  
15 general rate on the selling price of tangible personal  
16 property.

17 Subject to payment of amounts into the Build Illinois Fund  
18 and the McCormick Place Expansion Project Fund pursuant to the  
19 preceding paragraphs or in any amendments thereto hereafter  
20 enacted, beginning with the receipt of the first report of  
21 taxes paid by an eligible business and continuing for a 25-year  
22 period, the Department shall each month pay into the Energy  
23 Infrastructure Fund 80% of the net revenue realized from the  
24 6.25% general rate on the selling price of Illinois-mined coal  
25 that was sold to an eligible business. For purposes of this  
26 paragraph, the term "eligible business" means a new electric

1 generating facility certified pursuant to Section 605-332 of  
2 the Department of Commerce and Economic Opportunity Law of the  
3 Civil Administrative Code of Illinois.

4 Of the remainder of the moneys received by the Department  
5 pursuant to this Act, 75% thereof shall be paid into the State  
6 Treasury and 25% shall be reserved in a special account and  
7 used only for the transfer to the Common School Fund as part of  
8 the monthly transfer from the General Revenue Fund in  
9 accordance with Section 8a of the State Finance Act.

10 The Department may, upon separate written notice to a  
11 taxpayer, require the taxpayer to prepare and file with the  
12 Department on a form prescribed by the Department within not  
13 less than 60 days after receipt of the notice an annual  
14 information return for the tax year specified in the notice.  
15 Such annual return to the Department shall include a statement  
16 of gross receipts as shown by the retailer's last Federal  
17 income tax return. If the total receipts of the business as  
18 reported in the Federal income tax return do not agree with the  
19 gross receipts reported to the Department of Revenue for the  
20 same period, the retailer shall attach to his annual return a  
21 schedule showing a reconciliation of the 2 amounts and the  
22 reasons for the difference. The retailer's annual return to the  
23 Department shall also disclose the cost of goods sold by the  
24 retailer during the year covered by such return, opening and  
25 closing inventories of such goods for such year, costs of goods  
26 used from stock or taken from stock and given away by the

1 retailer during such year, payroll information of the  
2 retailer's business during such year and any additional  
3 reasonable information which the Department deems would be  
4 helpful in determining the accuracy of the monthly, quarterly  
5 or annual returns filed by such retailer as provided for in  
6 this Section.

7 If the annual information return required by this Section  
8 is not filed when and as required, the taxpayer shall be liable  
9 as follows:

10 (i) Until January 1, 1994, the taxpayer shall be liable  
11 for a penalty equal to 1/6 of 1% of the tax due from such  
12 taxpayer under this Act during the period to be covered by  
13 the annual return for each month or fraction of a month  
14 until such return is filed as required, the penalty to be  
15 assessed and collected in the same manner as any other  
16 penalty provided for in this Act.

17 (ii) On and after January 1, 1994, the taxpayer shall  
18 be liable for a penalty as described in Section 3-4 of the  
19 Uniform Penalty and Interest Act.

20 The chief executive officer, proprietor, owner or highest  
21 ranking manager shall sign the annual return to certify the  
22 accuracy of the information contained therein. Any person who  
23 willfully signs the annual return containing false or  
24 inaccurate information shall be guilty of perjury and punished  
25 accordingly. The annual return form prescribed by the  
26 Department shall include a warning that the person signing the

1 return may be liable for perjury.

2 The provisions of this Section concerning the filing of an  
3 annual information return do not apply to a retailer who is not  
4 required to file an income tax return with the United States  
5 Government.

6 As soon as possible after the first day of each month, upon  
7 certification of the Department of Revenue, the Comptroller  
8 shall order transferred and the Treasurer shall transfer from  
9 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
10 equal to 1.7% of 80% of the net revenue realized under this Act  
11 for the second preceding month. Beginning April 1, 2000, this  
12 transfer is no longer required and shall not be made.

13 Net revenue realized for a month shall be the revenue  
14 collected by the State pursuant to this Act, less the amount  
15 paid out during that month as refunds to taxpayers for  
16 overpayment of liability.

17 For greater simplicity of administration, manufacturers,  
18 importers and wholesalers whose products are sold at retail in  
19 Illinois by numerous retailers, and who wish to do so, may  
20 assume the responsibility for accounting and paying to the  
21 Department all tax accruing under this Act with respect to such  
22 sales, if the retailers who are affected do not make written  
23 objection to the Department to this arrangement.

24 Any person who promotes, organizes, provides retail  
25 selling space for concessionaires or other types of sellers at  
26 the Illinois State Fair, DuQuoin State Fair, county fairs,

1 local fairs, art shows, flea markets and similar exhibitions or  
2 events, including any transient merchant as defined by Section  
3 2 of the Transient Merchant Act of 1987, is required to file a  
4 report with the Department providing the name of the merchant's  
5 business, the name of the person or persons engaged in  
6 merchant's business, the permanent address and Illinois  
7 Retailers Occupation Tax Registration Number of the merchant,  
8 the dates and location of the event and other reasonable  
9 information that the Department may require. The report must be  
10 filed not later than the 20th day of the month next following  
11 the month during which the event with retail sales was held.  
12 Any person who fails to file a report required by this Section  
13 commits a business offense and is subject to a fine not to  
14 exceed \$250.

15 Any person engaged in the business of selling tangible  
16 personal property at retail as a concessionaire or other type  
17 of seller at the Illinois State Fair, county fairs, art shows,  
18 flea markets and similar exhibitions or events, or any  
19 transient merchants, as defined by Section 2 of the Transient  
20 Merchant Act of 1987, may be required to make a daily report of  
21 the amount of such sales to the Department and to make a daily  
22 payment of the full amount of tax due. The Department shall  
23 impose this requirement when it finds that there is a  
24 significant risk of loss of revenue to the State at such an  
25 exhibition or event. Such a finding shall be based on evidence  
26 that a substantial number of concessionaires or other sellers

1 who are not residents of Illinois will be engaging in the  
2 business of selling tangible personal property at retail at the  
3 exhibition or event, or other evidence of a significant risk of  
4 loss of revenue to the State. The Department shall notify  
5 concessionaires and other sellers affected by the imposition of  
6 this requirement. In the absence of notification by the  
7 Department, the concessionaires and other sellers shall file  
8 their returns as otherwise required in this Section.

9 (Source: P.A. 95-331, eff. 8-21-07; 96-34, eff. 7-13-09; 96-38,  
10 eff. 7-13-09.)

11 Section 30. The Metropolitan Pier and Exposition Authority  
12 Act is amended by changing Sections 2, 5, 13, 13.2, 14, 14.15,  
13 15, 22, and 25.1 and by adding Sections 5.4, 5.6, 5.7, 10.2,  
14 14.2, 14.5, 25.4, and 25.5 as follows:

15 (70 ILCS 210/2) (from Ch. 85, par. 1222)

16 Sec. 2. When used in this Act:

17 "Authority" means Metropolitan Pier and Exposition  
18 Authority.

19 "Governmental agency" means the Federal government, State  
20 government, and any unit of local government, and any agency or  
21 instrumentality, corporate or otherwise, thereof.

22 "Person" means any individual, firm, partnership,  
23 corporation, both domestic and foreign, company, association  
24 or joint stock association; and includes any trustee, receiver,

1 assignee or personal representative thereof.

2 "Board" means the governing body of the Metropolitan Pier  
3 and Exposition Authority or the Trustee. "Board" does include  
4 the interim board.

5 "Governor" means the Governor of the State of Illinois.

6 "Mayor" means the Mayor of the City of Chicago.

7 "Metropolitan area" means all that territory in the State  
8 of Illinois lying within the corporate boundaries of the County  
9 of Cook.

10 "Navy Pier" means the real property, structures,  
11 facilities and improvements located in the City of Chicago  
12 commonly known as Navy Pier, as well as property adjacent or  
13 appurtenant thereto which may be necessary or convenient for  
14 carrying out the purposes of the Authority at that location.

15 "Park District President" means the President of the Board  
16 of Commissioners of the Chicago Park District.

17 "Project" means the expansion of existing fair and  
18 exposition grounds and facilities of the Authority by additions  
19 to the present facilities, by acquisition of the land described  
20 below and by the addition of a structure having a floor area of  
21 approximately 1,100,000 square feet, or any part thereof, and  
22 such other improvements to be located on land to be acquired,  
23 including but not limited to all or a portion of Site A, by  
24 connecting walkways or passageways between the present  
25 facilities and additional structures, and by acquisition and  
26 improvement of Navy Pier.

1 "Expansion Project" means the further expansion of the  
2 grounds, buildings, and facilities of the Authority for its  
3 corporate purposes, including, but not limited to, the  
4 acquisition of land and interests in land, the relocation of  
5 persons and businesses located on land acquired by the  
6 Authority, and the construction, equipping, and operation of  
7 new exhibition and convention space, meeting rooms, support  
8 facilities, and facilities providing retail uses, commercial  
9 uses, and goods and services for the persons attending  
10 conventions, meetings, exhibits, and events at the grounds,  
11 buildings, and facilities of the Authority. "Expansion  
12 Project" also includes improvements to land, highways, mass  
13 transit facilities, and infrastructure, whether or not located  
14 on land owned by the Authority, that in the determination of  
15 the Authority are appropriate on account of the improvement of  
16 the Authority's grounds, buildings, and facilities. "Expansion  
17 Project" also includes the renovation and improvement of the  
18 existing grounds, buildings, and facilities of the Authority,  
19 including Navy Pier.

20 "State" means the State of Illinois.

21 "Trustee" means the person serving as Trustee of the  
22 Authority in accordance with the provisions of this amendatory  
23 Act of the 96th General Assembly.

24 "Site A" means the tract of land comprised of a part of the  
25 Illinois Central Railroad Company right-of-way (now known as  
26 the "Illinois Central Gulf Railroad") and a part of the



1 submerged lands reclaimed by said Railroad as described in the  
2 1919 Lake Front Ordinance, in the Southeast Fractional Quarter  
3 of Section 22, the Southwest Fractional Quarter of Section 22  
4 and the Northeast Fractional Quarter of Section 27, Township 39  
5 North, Range 14 East of the Third Principal Meridian, said  
6 tract of land being described as follows:

7 PARCEL A - NORTH AIR RIGHTS PARCEL

8 All of the real property and space, at and above a  
9 horizontal plane at an elevation of 33.51 feet above  
10 Chicago City Datum, the horizontal limits of which are the  
11 planes formed by projecting vertically upward and downward  
12 from the surface of the Earth the boundaries of the  
13 following described parcel of land:

14 Beginning on the westerly line of said Illinois Central  
15 Railroad Company right-of-way at the intersection of the  
16 northerly line of the 23rd Street viaduct, being a line 60  
17 feet (measured perpendicularly) northerly of and parallel  
18 with the centerline of the existing structure, and running  
19 thence northwardly along said westerly right-of-way line,  
20 a distance of 1500.00 feet; thence eastwardly along a line  
21 perpendicular to said westerly right-of-way line, a  
22 distance of 418.419 feet; thence southwardly along an arc  
23 of a circle, convex to the East, with a radius of 915.13  
24 feet, a distance of 207.694 feet to a point which is  
25 364.092 feet (measured perpendicularly) easterly from said  
26 westerly right-of-way line and 1300.00 feet (measured

1 perpendicularly) northerly of said northerly line of the  
2 23rd Street viaduct; thence continuing along an arc of a  
3 circle, convex to the East, with a radius of 2008.70 feet,  
4 a distance of 154.214 feet to a point which is 301.631 feet  
5 (measured perpendicularly) easterly from said westerly  
6 right-of-way line and 1159.039 feet (measured  
7 perpendicularly) northerly of said northerly line of the  
8 23rd Street viaduct; thence southwardly along a straight  
9 line a distance of 184.018 feet to a point which is 220.680  
10 feet (measured perpendicularly) easterly from said  
11 westerly right-of-way line and 993.782 feet (measured  
12 perpendicularly) northerly of said northerly line of the  
13 23rd Street viaduct; thence southwardly along a straight  
14 line, a distance of 66.874 feet to a point which is 220.719  
15 feet (measured perpendicularly) easterly from said  
16 westerly right-of-way line and 926.908 feet (measured  
17 perpendicularly) northerly from the northerly line of the  
18 23rd Street viaduct; thence southwardly along a straight  
19 line, a distance of 64.946 feet to a point which is 199.589  
20 feet (measured perpendicularly) easterly from said  
21 westerly right-of-way line and 865.496 feet (measured  
22 perpendicularly) northerly from said northerly line of the  
23 23rd Street viaduct; thence southwardly along a straight  
24 line, a distance of 865.496 feet to a point on said  
25 northerly line of the 23rd Street viaduct; which point is  
26 200.088 feet easterly from said westerly right-of-way

1 line, and thence westwardly along the northerly line of  
2 said 23rd Street viaduct, said distance of 200.088 feet to  
3 the point of beginning.

4 There is reserved from the above described parcel of land a  
5 corridor for railroad freight and passenger operations,  
6 said corridor is to be limited in width to a distance of 10  
7 feet normally distant to the left and to the right of the  
8 centerline of Grantor's Northbound Freight Track, and 10  
9 feet normally distant to the left and to the right of the  
10 centerline of Grantor's Southbound Freight Track, the  
11 uppermost limits, or roof, of the railroad freight and  
12 passenger corridor shall be established at an elevation of  
13 18 feet above the existing Top of Rail of the aforesaid  
14 Northbound and Southbound freight trackage.

15 PARCEL B - 23RD ST. AIR RIGHTS PARCEL

16 All of the real property and space, at and above a  
17 horizontal plane which is common with the bottom of the  
18 bottom flange of the E. 23rd Street viaduct as it spans  
19 Grantor's operating commuter, freight and passenger  
20 trackage, the horizontal limits of which are the planes  
21 formed by projecting vertically upward and downward from  
22 the surface of the Earth the boundaries of the following  
23 described parcel of land:

24 Beginning on the westerly line of said Illinois Central  
25 Railroad Company right-of-way at the intersection of the  
26 northerly line of the 23rd Street viaduct, being a line 60

1 feet (measured perpendicularly) northerly of and parallel  
2 with the centerline of the existing structure, and running  
3 thence eastwardly along said northerly line of the 23rd  
4 Street viaduct, a distance of 200.088 feet; thence  
5 southwardly along a straight line, a distance of 120.00  
6 feet to a point on the southerly line of said 23rd Street  
7 viaduct (being the southerly line of the easement granted  
8 to the South Park Commissioners dated September 25, 1922 as  
9 document No. 7803194), which point is 199.773 feet easterly  
10 of said westerly right-of-way line; thence westwardly  
11 along said southerly line of the 23rd Street viaduct, said  
12 distance of 199.773 feet to the westerly right-of-way line  
13 and thence northwardly along said westerly right-of-way  
14 line, a distance of 120.00 feet to the point of beginning.

15 PARCEL C - SOUTH AIR RIGHTS PARCEL

16 All of the real property and space, at and above a  
17 horizontal plane at an elevation of 34.51 feet above  
18 Chicago City Datum, the horizontal limits of which are the  
19 planes formed by projecting vertically upward and downward  
20 from the surface of the Earth the boundaries of the  
21 following described parcel of land:

22 Beginning on the westerly line of said Illinois Central  
23 Railroad Company right-of-way at the intersection of the  
24 southerly line of the 23rd Street viaduct, being the  
25 southerly line of the easement granted to the South Park  
26 Commissioners dated September 25, 1922 as document No.

1 7803194) and running thence eastwardly along said South  
2 line of the 23rd Street viaduct, a distance of 199.773  
3 feet; thence southerly along a straight line, a distance of  
4 169.071 feet to a point which is 199.328 feet (measured  
5 perpendicularly) easterly from said westerly right-of-way  
6 line thence southerly along a straight line, whose  
7 southerly terminus is a point which is 194.66 feet  
8 (measured perpendicularly) easterly from said westerly  
9 right-of-way line and 920.105 feet (measured a distance of  
10 493.34 feet; thence westwardly along a straight line,  
11 perpendicular to said westerly right-of-way line, a  
12 distance of 196.263 feet to said westerly right-of-way line  
13 and thence northwardly along the westerly right-of-way, a  
14 distance of 662.40 feet to the point of beginning.

15 Parcels A, B and C herein above described containing  
16 525,228 square feet (12.0576 acres) of land, more or less.

17 AND,

18 SOUTH FEE PARCEL - SOUTH OF NORTH LINE OF I-55

19 A tract of land comprised of a part of the Illinois Central  
20 Railroad Company right-of-way (now known as the "Illinois  
21 Central Gulf Railroad") and a part of the submerged lands  
22 reclaimed by said Railroads as described in the 1919 Lake  
23 Front Ordinance, in the Northeast Fractional Quarter and  
24 the Southeast Fractional Quarter of Section 27, Township 39  
25 North, Range 14 East of the Third Principal Meridian, said  
26 tract of land being described as follows:

1 Beginning at a point on the North line of the 31st Street  
2 viaduct, being a line 50.00 feet (measured  
3 perpendicularly) northerly of and parallel with the South  
4 line of said Southeast Fractional Quarter of Section 27,  
5 which point is 163.518 feet (measured along the northerly  
6 line of said viaduct) easterly of the westerly line of said  
7 Illinois Central Railroad Company, and running thence  
8 northwardly along a straight line, a distance of 1903.228  
9 feet, to a point which is 156.586 feet easterly, and  
10 1850.555 feet northerly of the intersection of said  
11 westerly right-of-way line with the northerly line of said  
12 31st Street viaduct, as measured along said westerly line  
13 and a line perpendicular thereto; thence northwardly along  
14 a straight line, a distance of 222.296 feet, to a point  
15 which is 148.535 feet easterly, and 2078.705 feet northerly  
16 of the intersection of said westerly right-of-way line with  
17 the northerly line of said 31st Street viaduct, as measured  
18 along said westerly line and a line perpendicular thereto;  
19 thence northwardly along a straight line, a distance of  
20 488.798 feet, to a point which is 126.789 feet easterly,  
21 and 2567.019 feet northerly of the intersection of said  
22 westerly right-of-way line with the northerly line of said  
23 31st Street viaduct, as measured along said westerly line  
24 and a line perpendicular thereto; thence northwardly along  
25 a straight line, a distance of 458.564 feet, to a point  
26 which is 126.266 feet easterly and 3025.583 feet northerly

1 of the intersection of said westerly right-of-way line with  
2 the northerly line of said 31st Street viaduct, as measured  
3 along said westerly line and a line perpendicular thereto;  
4 thence northwardly along a straight line, a distance of  
5 362.655 feet, to a point which is 143.70 feet easterly, and  
6 3387.819 feet northerly of the intersection of said  
7 westerly right-of-way line with the northerly line of said  
8 31st street viaduct, as measured along said westerly line  
9 and a line perpendicular thereto; thence northwardly along  
10 a straight line, whose northerly terminus is a point which  
11 is 194.66 feet (measured perpendicularly) easterly from  
12 said westerly right-of-way line and 920.105 feet (measured  
13 perpendicularly) South from the southerly line of the 23rd  
14 Street viaduct (being the southerly line of the easement  
15 granted to the South Park Commissioners dated September 25,  
16 1922 as document No. 7803194) a distance of 335.874 feet to  
17 an intersection with a northerly line of the easement for  
18 the overhead structure of the Southwest Expressway System  
19 (as described in Judgement Order No. 67 L 13579 in the  
20 Circuit Court of Cook County), said northerly line  
21 extending from a point on said westerly right-of-way line,  
22 142.47 feet (measured perpendicularly) North of the  
23 intersection of said line with the easterly extension of  
24 the North line of East 25th Street (as shown in Walker  
25 Bros. Addition to Chicago, a subdivision in the Northeast  
26 Fractional Quarter of Section 27 aforesaid) to a point

1       which is 215.07 feet (measured perpendicularly) North of  
2       said easterly extension of the North line of E. 25th Street  
3       and 396.19 feet (measured perpendicularly) westerly of the  
4       westerly line of Burnham Park (as said westerly line is  
5       described by the City of Chicago by ordinance passed July  
6       21, 1919 and recorded on March 5, 1920 in the Office of the  
7       Recorder of Deeds of Cook County, Illinois as document No.  
8       6753370); thence northeastwardly along the northerly line  
9       of the easement aforesaid, a distance of 36.733 feet to  
10      said point which is 215.07 feet (measured perpendicularly)  
11      North of said easterly extension of the North line of E.  
12      25th Street and 396.19 feet (measured perpendicularly)  
13      westerly of said westerly line of Burnham Park; thence  
14      northeastwardly continuing along said easement line, being  
15      a straight line, a distance of 206.321 feet to a point  
16      which is 352.76 feet (measured perpendicularly) North of  
17      said easterly extension of the North line of E. 25th Street  
18      and 211.49 feet (measured perpendicularly) westerly of  
19      said westerly line of Burnham Park; thence northeastwardly  
20      continuing along said easement line, being a straight line,  
21      a distance of 206.308 feet to a point which is 537.36 feet  
22      (measured perpendicularly) North of said easterly  
23      extension of the North line of E. 25th Street and 73.66  
24      feet (measured perpendicularly) westerly of said westerly  
25      line of Burnham Park; thence northeastwardly continuing  
26      along said easement line, being a straight line, a distance



1 of 219.688 feet to a point on said westerly line of Burnham  
2 Park, which point is 756.46 feet (measured  
3 perpendicularly) North of said easterly extension of the  
4 North line of E. 25th Street; thence southwardly along said  
5 westerly line of Burnham Park, being here a straight line  
6 whose southerly terminus is that point which is 308.0 feet  
7 (measured along said line) South of the intersection of  
8 said line with the North line of 29th Street, extended  
9 East, a distance of 3185.099 feet to a point which is 89.16  
10 feet North of aforesaid southerly terminus; thence  
11 southwestwardly along an arc of a circle, convex to the  
12 Southeast, tangent to last described line and having a  
13 radius of 635.34 feet, a distance of 177.175 feet to a  
14 point on that westerly line of Burnham Park which extends  
15 southerly from aforesaid point 308.0 feet South of the  
16 North line of 29th Street, extended East, to a point on the  
17 North line of East 31st Street extended East, which is  
18 250.00 feet (measured perpendicularly) easterly of said  
19 westerly right-of-way line; thence southwardly along said  
20 last described westerly line of Burnham Park, a distance of  
21 857.397 feet to a point which is 86.31 feet (measured along  
22 said line) northerly of aforesaid point on the North line  
23 of East 31st Street extended East; thence southeastwardly  
24 along the arc of a circle, convex to the West, tangent to  
25 last described line and having a radius of 573.69 feet, a  
26 distance of 69.426 feet to a point on the north line of the



1 right-of-way line, a distance of 2270.472 feet to an  
2 intersection with the North line of E. 18th Street,  
3 extended East, a point 708.495 feet (as measured along said  
4 North line of E. 18th Street, extended East) East from the  
5 westerly right-of-way line of said railroad; thence  
6 continuing northwardly along said easterly right-of-way  
7 line, on a straight line which forms an angle to the left  
8 of 00 degrees 51 minutes 27 seconds with last described  
9 course, a distance of 919.963 feet; thence westwardly along  
10 a straight line which forms an angle of 73 degrees 40  
11 minutes 14 seconds from North to West with last described  
12 line, a distance of 86.641 feet; thence southwardly along  
13 the arc of a circle, convex to the East with a radius of  
14 2448.29 feet, a distance of 86.233 feet to a point which is  
15 100.767 feet westerly and 859.910 feet northerly of the  
16 intersection of said easterly right-of-way line with the  
17 North line of E. 18th Street, extended East, as measured  
18 along said easterly line and a line perpendicular thereto;  
19 thence southwardly along a straight line, tangent to last  
20 described arc of a circle, a distance of 436.277 feet to a  
21 point which is 197.423 feet westerly and 434.475 feet  
22 northerly of the intersection of said easterly  
23 right-of-way line with the North line of E. 18th Street,  
24 extended East, as measured along said easterly line and a  
25 line perpendicular thereto; thence southeastwardly along  
26 the arc of a circle, convex to the West, tangent to last

1 described straight line and having a radius of 1343.75  
2 feet, a distance of 278.822 feet to a point which is  
3 230.646 feet westerly and 158.143 feet northerly of the  
4 intersection of said easterly right-of-way line with the  
5 North line of E. 18th Street, extended East, as measured  
6 along said easterly line and a line perpendicular thereto;  
7 thence southwardly along a straight line, tangent to last  
8 described arc of a circle, a distance of 722.975 feet to a  
9 point which is 434.030 feet (measured perpendicularly)  
10 easterly from the westerly line of said Illinois Central  
11 Railroad right-of-way and 1700.466 feet (measured  
12 perpendicular) northerly of the aforementioned northerly  
13 line of the 23rd Street viaduct; thence southwardly along  
14 the arc of a circle, convex to the East, tangent to last  
15 described straight line, with a radius of 2008.70 feet, a  
16 distance of 160.333 feet to a point which is 424.314 feet  
17 (reassured perpendicularly) easterly from said westerly  
18 right-of-way line and 1546.469 feet (measured  
19 perpendicularly) northerly of said North line of the 23rd  
20 Street viaduct; thence southwardly along an arc of a  
21 circle, convex to the East with a radius of 915.13 feet, a  
22 distance of 254.54 feet to a point which is 364.092 feet  
23 (measured perpendicularly) easterly from said westerly  
24 right-of-way line and 1300.00 feet (measured  
25 perpendicularly) northerly of said northerly line of the  
26 23rd Street viaduct; thence continuing along an arc of a

1 circle, convex to the East, with a radius of 2008.70 feet,  
2 a distance of 154.214 feet to a point which is 301.631 feet  
3 (measured perpendicularly) easterly from said westerly  
4 right-of-way line and 1159.039 feet (measured  
5 perpendicularly) northerly of said northerly line of the  
6 23rd Street viaduct; thence southwardly along a straight  
7 line, a distance of 184.018 feet to a point which is  
8 220.680 feet (measured perpendicularly) easterly from said  
9 westerly right-of-way line and 993.782 feet (measured  
10 perpendicularly) northerly from said northerly line of the  
11 23rd Street viaduct; thence southwardly along a straight  
12 line, a distance of 66.874 feet to a point which is 220.719  
13 feet (measured perpendicularly) easterly from said  
14 westerly right-of-way line and 926.908 feet (measured  
15 perpendicularly) northerly from the northerly line of the  
16 23rd Street viaduct; thence southwardly along a straight  
17 line, a distance of 64.946 feet to a point which is 199.589  
18 feet (measured perpendicularly) easterly from said  
19 westerly right-of-way line and 865.496 feet (measured  
20 perpendicularly) northerly from said northerly line of the  
21 23rd Street viaduct; thence southwardly along a straight  
22 line, a distance of 865.496 feet to a point on said  
23 northerly line of the 23rd Street viaduct, which is 200.088  
24 feet easterly from said westerly right-of-way line; and  
25 thence eastwardly along the northerly line of said 23rd  
26 Street viaduct, a distance of 433.847 feet to the point of

1 beginning.

2 PARCEL B - WEST 23RD STREET

3 Beginning on the easterly line of said Illinois Central  
4 Railroad Company right-of-way (being also the westerly  
5 line of Burnham Park, as said westerly line is described in  
6 the 1919 Lake Front Ordinance), at the intersection of the  
7 northerly line of the 23rd Street viaduct, being a line  
8 60.00 feet (measured perpendicularly) northerly of and  
9 parallel with the centerline of the existing structure; and  
10 running thence westwardly along the northerly line of said  
11 23rd Street viaduct, a distance of 433.847 feet, to a point  
12 200.088 feet easterly from the westerly line of said  
13 Illinois Central Railroad right-of-way; thence southwardly  
14 along a straight line, a distance of 120.00 feet to a point  
15 on the southerly line of said 23rd Street viaduct (being  
16 the southerly line of the easement granted to the South  
17 Park Commissioners dated September 25, 1922 as document No.  
18 7803194), which point is 199.773 feet easterly of said  
19 westerly right-of-way line; thence eastwardly along said  
20 southerly line of the 23rd Street viaduct, a distance of  
21 431.789 feet to said easterly right-of-way line; and thence  
22 northwardly along said easterly right-of-way line a  
23 distance of 120.024 feet to the point of beginning,  
24 excepting therefrom that part of the land, property and  
25 space conveyed to Amalgamated Trust and Savings Bank by  
26 deed recorded September 21, 1970 as document No. 21270060,

1 in Cook County, Illinois.

2 PARCEL C - SOUTH OF 23RD STREET AND NORTH OF NORTH LINE OF  
3 I-55

4 Beginning on the easterly line of said Illinois Central  
5 Railroad Company right-of-way at the intersection of the  
6 southerly line of the 23rd Street viaduct (being the  
7 southerly line of the easement granted to the South Park  
8 Commissioners dated September 25, 1922 as document No.  
9 7803194); and running thence westwardly along said  
10 southerly line of the 23rd Street viaduct, a distance of  
11 431.789 feet, to a point 199.773 feet easterly from the  
12 westerly line of said Illinois Central Railroad  
13 right-of-way; thence southwardly along a straight line, a  
14 distance of 169.071 feet to a point which is 199.328 feet  
15 (measured perpendicularly) easterly from said westerly  
16 right-of-way line; thence southwardly along a straight  
17 line, a distance of 751.05 feet to a point which is 194.66  
18 feet (measured perpendicularly) easterly from said  
19 westerly right-of-way line and 920.105 feet (measured  
20 perpendicularly) southerly from said southerly line of the  
21 23rd Street viaduct; thence southwardly along a straight  
22 line whose southerly terminus is a point which is 143.70  
23 feet easterly from said westerly right-of-way line and  
24 3387.819 feet northerly of the intersection of said  
25 westerly right-of-way line with the northerly line of the  
26 31st Street viaduct, (being a line 50.00 feet, measured

1 perpendicularly, northerly of and parallel with the South  
2 line of the Southeast Fractional Quarter of said Section  
3 27), as measured along said westerly line and a line  
4 perpendicular thereto, a distance of 179.851 feet to an  
5 intersection with a northerly line of the easement for the  
6 overhead bridge structure of the Southwest Expressway  
7 System (as described in Judgment Order No. 67 L 13579 in  
8 the Circuit Court of Cook County), said northerly line  
9 extending from a point of said westerly right-of-way line,  
10 which is 142.47 feet (measured perpendiculary) North of  
11 the easterly extension of the North line of E. 25th Street  
12 (as shown in Walker Bros. Addition to Chicago, a  
13 subdivision in the Northeast Fractional Quarter of Section  
14 27 aforesaid) to a point which is 215.07 feet (measured  
15 perpendiculary) North of said easterly extension of the  
16 North line of E. 25th Street and 396.19 feet (measured  
17 perpendiculary) westerly of the easterly line of said  
18 Illinois central Railroad right-of-way (being also the  
19 westerly line of Burnham Park, as said westerly line is  
20 described by the City of Chicago by ordinance passed July  
21 21, 1919 and recorded on March 5, 1920 in the Office of the  
22 Recorder of Deeds of Cook County, Illinois, as document No.  
23 6753370); thence northeastwardly along the northerly line  
24 of the easement aforesaid, a distance of 36.733 feet to a  
25 said point which is 215.07 feet (measured perpendiculary)  
26 North of said easterly extension of the North line of E.



1 25th Street and 396.19 feet (measured perpendicularly)  
2 westerly of said easterly right-of-way line; thence  
3 northeastwardly continuing along said easement line, being  
4 a straight line, a distance of 206.321 feet to a point  
5 which is 352.76 feet (measured perpendicularly) North of  
6 said easterly extension of the North line of E. 25th Street  
7 and 211.49 feet (measured perpendicularly) westerly of  
8 said easterly right-of-way line; thence northeastwardly  
9 continuing along said easement line, being a straight line,  
10 a distance of 206.308 feet to a point which is 537.36 feet  
11 (measured perpendicularly) North of said easterly  
12 extension of the North line of E. 25th Street and 73.66  
13 feet (measured perpendicularly) westerly of said easterly  
14 right-of-way line; thence northeastwardly continuing along  
15 said easement line, being a straight line, a distance of  
16 219.688 feet to a point on said easterly right-of-way line,  
17 which point is 756.46 feet (measured perpendicularly)  
18 North of said easterly extension of the North line of E.  
19 25th Street; and thence northwardly along said easterly  
20 right-of-way line, a distance of 652.596 feet, to the point  
21 of beginning. Excepting therefrom that part of the land,  
22 property and space conveyed to Amalgamated Trust Savings  
23 Bank, as Trustee, under a trust agreement dated January 12,  
24 1978 and known as Trust No. 3448, in Cook County, Illinois.

25 PARCEL D

26 All the space within the boundaries of the following

1 described perimeter between the horizontal plane of plus  
2 27.00 feet and plus 47.3 feet Chicago City Datum:  
3 Commencing at the Northeast corner of Lot 3 in Block 1 in  
4 McCormick City Subdivision being a resubdivision of  
5 McCormick Inn Subdivision (recorded September 26, 1962 as  
6 Document No. 18601678) and a subdivision of adjacent lands  
7 recorded January 12, 1971 as Document No. 21369281 in  
8 Section 27, Township 39 North, Range 14, East of the Third  
9 Principal Meridian, thence Westerly along the Northerly  
10 line of said McCormick Inn Subdivision to a point which is  
11 77 feet East of the Westerly line of McCormick Inn  
12 Subdivision (lying at +27.00 feet C.C.D.) for a place of  
13 beginning; thence Westerly a distance of 77.00 feet above  
14 the horizontal plane +27.00 feet above Chicago City Datum  
15 and below +47.3 feet above Chicago City Datum to the  
16 Northwest corner of McCormick Inn Subdivision; thence  
17 South along the West line of McCormick Inn Subdivision a  
18 distance of 36 feet to a point; thence East 23 feet to a  
19 point along a line which is perpendicular to the last  
20 described line; thence North 12 feet to a point along a  
21 line which is perpendicular to the last described line;  
22 thence East 54 feet to a point along a line which is  
23 perpendicular to the last described line; thence North 24  
24 feet along a line which is perpendicular to the last  
25 described line to the place of beginning. (Parcel D has  
26 been included in this Act to provide a means for the

1 Authority to acquire an easement or fee title to a part of  
2 McCormick Inn to permit the construction of the pedestrian  
3 spine to connect the Project with Donnelley Hall.)

4 Containing 1,419,953 square feet (32.5970 acres) of land,  
5 more or less.

6 "Site B" means an area of land (including all air rights  
7 related thereto) in the City of Chicago, Cook County, Illinois,  
8 within the following boundaries:

9 Beginning at the intersection of the north line of East  
10 Cermak Road and the center line of South Indiana Avenue;  
11 thence east along the north line of East Cermak Road and  
12 continuing along said line as said north line of East  
13 Cermak Road is extended, to its intersection with the  
14 westerly line of the right-of-way of the Illinois Central  
15 Gulf Railroad; thence southeasterly along said line to its  
16 intersection with the north line of the Twenty-third Street  
17 viaduct; thence northeasterly along said line to its  
18 intersection with the easterly line of the right-of-way of  
19 the Illinois Central Gulf Railroad; thence southeasterly  
20 along said line to the point of intersection with the west  
21 line of the right-of-way of the Adlai E. Stevenson  
22 Expressway; thence southwesterly along said line and then  
23 west along the inside curve of the west and north lines of  
24 the right-of-way of the Adlai E. Stevenson Expressway,  
25 following the curve of said right-of-way, and continuing  
26 along the north line of the right-of-way of the Adlai E.

1 Stevenson Expressway to its intersection with the center  
2 line of South Indiana Avenue; thence northerly along said  
3 line to the point of beginning.

4 ALSO

5 Beginning at the intersection of the center line of  
6 East Cermak Road at its intersection with the center line  
7 of South Indiana Avenue; thence northerly along the center  
8 line of South Indiana Avenue to its intersection with the  
9 center line of East Twenty-first Street; thence easterly  
10 along said line to its intersection with the center line of  
11 South Prairie Avenue; thence south along said line to its  
12 intersection with the center line of East Cermak Road;  
13 thence westerly along said line to the point of beginning.

14 (Source: P.A. 91-101, eff. 7-12-99.)

15 (70 ILCS 210/5) (from Ch. 85, par. 1225)

16 Sec. 5. The Metropolitan Pier and Exposition Authority  
17 shall also have the following rights and powers:

18 (a) To accept from Chicago Park Fair, a corporation, an  
19 assignment of whatever sums of money it may have received  
20 from the Fair and Exposition Fund, allocated by the  
21 Department of Agriculture of the State of Illinois, and  
22 Chicago Park Fair is hereby authorized to assign, set over  
23 and transfer any of those funds to the Metropolitan Pier  
24 and Exposition Authority. The Authority has the right and  
25 power hereafter to receive sums as may be distributed to it

1 by the Department of Agriculture of the State of Illinois  
2 from the Fair and Exposition Fund pursuant to the  
3 provisions of Sections 5, 6i, and 28 of the State Finance  
4 Act. All sums received by the Authority shall be held in  
5 the sole custody of the secretary-treasurer of the  
6 Metropolitan Pier and Exposition Board.

7 (b) To accept the assignment of, assume and execute any  
8 contracts heretofore entered into by Chicago Park Fair.

9 (c) To acquire, own, construct, equip, lease, operate  
10 and maintain grounds, buildings and facilities to carry out  
11 its corporate purposes and duties, and to carry out or  
12 otherwise provide for the recreational, cultural,  
13 commercial or residential development of Navy Pier, and to  
14 fix and collect just, reasonable and nondiscriminatory  
15 charges for the use thereof. The charges so collected shall  
16 be made available to defray the reasonable expenses of the  
17 Authority and to pay the principal of and the interest upon  
18 any revenue bonds issued by the Authority. The Authority  
19 shall be subject to and comply with the Lake Michigan and  
20 Chicago Lakefront Protection Ordinance, the Chicago  
21 Building Code, the Chicago Zoning Ordinance, and all  
22 ordinances and regulations of the City of Chicago contained  
23 in the following Titles of the Municipal Code of Chicago:  
24 Businesses, Occupations and Consumer Protection; Health  
25 and Safety; Fire Prevention; Public Peace, Morals and  
26 Welfare; Utilities and Environmental Protection; Streets,

1 Public Ways, Parks, Airports and Harbors; Electrical  
2 Equipment and Installation; Housing and Economic  
3 Development (only Chapter 5-4 thereof); and Revenue and  
4 Finance (only so far as such Title pertains to the  
5 Authority's duty to collect taxes on behalf of the City of  
6 Chicago).

7 (d) To enter into contracts treating in any manner with  
8 the objects and purposes of this Act.

9 (e) To lease any buildings to the Adjutant General of  
10 the State of Illinois for the use of the Illinois National  
11 Guard or the Illinois Naval Militia.

12 (f) To exercise the right of eminent domain by  
13 condemnation proceedings in the manner provided by the  
14 Eminent Domain Act, including, with respect to Site B only,  
15 the authority to exercise quick take condemnation by  
16 immediate vesting of title under Article 20 of the Eminent  
17 Domain Act, to acquire any privately owned real or personal  
18 property and, with respect to Site B only, public property  
19 used for rail transportation purposes (but no such taking  
20 of such public property shall, in the reasonable judgment  
21 of the owner, interfere with such rail transportation) for  
22 the lawful purposes of the Authority in Site A, at Navy  
23 Pier, and at Site B. Just compensation for property taken  
24 or acquired under this paragraph shall be paid in money or,  
25 notwithstanding any other provision of this Act and with  
26 the agreement of the owner of the property to be taken or

1       acquired, the Authority may convey substitute property or  
2       interests in property or enter into agreements with the  
3       property owner, including leases, licenses, or  
4       concessions, with respect to any property owned by the  
5       Authority, or may provide for other lawful forms of just  
6       compensation to the owner. Any property acquired in  
7       condemnation proceedings shall be used only as provided in  
8       this Act. Except as otherwise provided by law, the City of  
9       Chicago shall have a right of first refusal prior to any  
10      sale of any such property by the Authority to a third party  
11      other than substitute property. The Authority shall  
12      develop and implement a relocation plan for businesses  
13      displaced as a result of the Authority's acquisition of  
14      property. The relocation plan shall be substantially  
15      similar to provisions of the Uniform Relocation Assistance  
16      and Real Property Acquisition Act and regulations  
17      promulgated under that Act relating to assistance to  
18      displaced businesses. To implement the relocation plan the  
19      Authority may acquire property by purchase or gift or may  
20      exercise the powers authorized in this subsection (f),  
21      except the immediate vesting of title under Article 20 of  
22      the Eminent Domain Act, to acquire substitute private  
23      property within one mile of Site B for the benefit of  
24      displaced businesses located on property being acquired by  
25      the Authority. However, no such substitute property may be  
26      acquired by the Authority unless the mayor of the

1 municipality in which the property is located certifies in  
2 writing that the acquisition is consistent with the  
3 municipality's land use and economic development policies  
4 and goals. The acquisition of substitute property is  
5 declared to be for public use. In exercising the powers  
6 authorized in this subsection (f), the Authority shall use  
7 its best efforts to relocate businesses within the area of  
8 McCormick Place or, failing that, within the City of  
9 Chicago.

10 (g) To enter into contracts relating to construction  
11 projects which provide for the delivery by the contractor  
12 of a completed project, structure, improvement, or  
13 specific portion thereof, for a fixed maximum price, which  
14 contract may provide that the delivery of the project,  
15 structure, improvement, or specific portion thereof, for  
16 the fixed maximum price is insured or guaranteed by a third  
17 party capable of completing the construction.

18 (h) To enter into agreements with any person with  
19 respect to the use and occupancy of the grounds, buildings,  
20 and facilities of the Authority, including concession,  
21 license, and lease agreements on terms and conditions as  
22 the Authority determines. Notwithstanding Section 24,  
23 agreements with respect to the use and occupancy of the  
24 grounds, buildings, and facilities of the Authority for a  
25 term of more than one year shall be entered into in  
26 accordance with the procurement process provided for in



1 Section 25.1.

2 (i) To enter into agreements with any person with  
3 respect to the operation and management of the grounds,  
4 buildings, and facilities of the Authority or the provision  
5 of goods and services on terms and conditions as the  
6 Authority determines.

7 (j) After conducting the procurement process provided  
8 for in Section 25.4 ~~25.1~~, to enter into one or more  
9 contracts to provide for the design and construction of all  
10 or part of the Authority's Expansion Project grounds,  
11 buildings, and facilities. Any contract for design and  
12 construction of the Expansion Project shall be in the form  
13 authorized by subsection (g), shall be for a fixed maximum  
14 price not in excess of the funds that are authorized to be  
15 made available for those purposes during the term of the  
16 contract, and shall be entered into before commencement of  
17 construction.

18 (k) To enter into agreements, including project  
19 agreements with labor unions, that the Authority deems  
20 necessary to complete the Expansion Project or any other  
21 construction or improvement project in the most timely and  
22 efficient manner and without strikes, picketing, or other  
23 actions that might cause disruption or delay and thereby  
24 add to the cost of the project.

25 (l) To provide incentives to organizations and  
26 entities that agree to make use of the grounds, buildings,

1 and facilities of the Authority for conventions, meetings,  
2 or trade shows. The incentives may take the form of  
3 discounts from regular fees charged by the Authority,  
4 subsidies for or assumption of the costs incurred with  
5 respect to the convention, meeting, or trade show, or other  
6 inducements. The Authority shall be reimbursed by the  
7 Department of Commerce and Economic Opportunity for  
8 incentives that qualify under the provisions of Section  
9 605-725 of the Civil Administrative Code of Illinois.

10 No later than February 15 of each year, the Chairman of  
11 the Metropolitan Pier and Exposition Authority shall  
12 certify to the Department of Commerce and Economic  
13 Opportunity, the State Comptroller, and the State  
14 Treasurer the amounts provided during the previous  
15 calendar year as incentives for conventions, meetings, or  
16 trade shows that (i) have been approved by the Authority  
17 and the Department of Commerce and Economic Opportunity,  
18 (ii) demonstrate registered attendance in excess of 5,000  
19 individuals or in excess of 10,000 individuals, as  
20 appropriate, and (iii) but for the incentive, would not  
21 have used the facilities of the Authority for the  
22 convention, meeting, or trade show. The Department of  
23 Commerce and Economic Opportunity may audit the accuracy of  
24 the certification. Subject to appropriation, on July 15 of  
25 each year the Comptroller shall order transferred and the  
26 Treasurer shall transfer into the Metropolitan Pier and

1           Exposition Authority Incentive Fund from the General  
2           Revenue Fund the lesser of the amount certified by the  
3           Chairman or \$20,000,000 ~~\$10,000,000~~. In no case shall more  
4           than \$10,000,000 be used in any one year to reimburse  
5           incentives granted conventions, meetings, or trade shows  
6           with a registered attendance of more than 5,000 and less  
7           than 10,000. No later than 30 days after the transfer,  
8           amounts in the Fund shall be paid by the Department of  
9           Commerce and Economic Opportunity to the Authority to  
10          reimburse the Authority for incentives paid to attract  
11          large conventions, meetings, and trade shows to its  
12          facilities in the previous calendar year as provided in  
13          Section 605-725 of the Civil Administrative Code of  
14          Illinois. Provided that all amounts certified by the  
15          Authority have been paid, on the last day of each fiscal  
16          year moneys remaining in the Fund shall be transferred to  
17          the General Revenue Fund.

18          (m) To enter into contracts with any person conveying the  
19          naming rights or other intellectual property rights with  
20          respect to the grounds, buildings, and facilities of the  
21          Authority.

22          (n) To enter into grant agreements with the Chicago  
23          Convention and Tourism Bureau providing for the marketing of  
24          the convention facilities to large and small conventions,  
25          meetings, and trade shows, provided such agreements meet the  
26          requirements of Section 5.6 of this Act. Receipts of the

1 Authority from the increase in the airport departure tax  
2 authorized by Section 13(f) of this amendatory Act of the 96th  
3 General Assembly shall be granted to the Bureau for such  
4 purposes.

5 Nothing in this Act shall be construed to authorize the  
6 Authority to spend the proceeds of any bonds or notes issued  
7 under Section 13.2 or any taxes levied under Section 13 to  
8 construct a stadium to be leased to or used by professional  
9 sports teams.

10 (Source: P.A. 96-739, eff. 1-1-10.)

11 (70 ILCS 210/5.4 new)

12 Sec. 5.4. Exhibitor rights and work rule reforms.

13 (a) Legislative findings.

14 (1) The Authority is a political subdivision of the  
15 State of Illinois subject to the plenary authority of the  
16 General Assembly and was created for the benefit of the  
17 general public to promote business, industry, commerce,  
18 and tourism within the City of Chicago and the State of  
19 Illinois.

20 (2) The Authority owns and operates McCormick Place and  
21 Navy Pier, which have collectively 2.8 million square feet  
22 of exhibit hall space, 700,000 square feet of meeting room  
23 space.

24 (3) The Authority is a vital economic engine that

1 annually generates 65,000 jobs and \$8 billion of economic  
2 activity for the State of Illinois through the trade shows,  
3 conventions, and other meetings held and attended at  
4 McCormick Place and Navy Pier.

5 (4) The Authority supports the operation of McCormick  
6 Place and Navy Pier through not only fees on the rental of  
7 exhibit and meeting room space, electrical and utility  
8 service, food and beverage services, and parking, but also  
9 hotel room rates paid by persons staying at the  
10 Authority-owned hotel.

11 (5) The Authority has a compelling and proprietary  
12 interest in the success, competitiveness, and continued  
13 viability of McCormick Place and Navy Pier as the owner and  
14 operator of the convention facilities and its obligation to  
15 ensure that these facilities produce sufficient operating  
16 revenues.

17 (6) The Authority's convention facilities were  
18 constructed and renovated through the issuance of public  
19 bonds that are directly repaid by State hotel, auto rental,  
20 food and beverage, and airport and departure taxes paid  
21 principally by persons who attend, work at, exhibit, and  
22 provide goods and services to conventions, shows,  
23 exhibitions, and meetings at McCormick Place and Navy Pier.

24 (7) State law also dedicates State occupation and use  
25 tax revenues to fulfill debt service obligations on these  
26 bonds should State hotel, auto rental, food and beverage,

1       and airport and departure taxes fail to generate sufficient  
2       revenue.

3       (8) Through fiscal year 2010, \$55 million in State  
4       occupation and use taxes will have been allocated to make  
5       debt service payments on the Authority's bonds due to  
6       shortfalls in State hotel, auto rental, food and beverage,  
7       and airport and departure taxes. These shortfalls are  
8       expected to continue in future fiscal years and would  
9       require the annual dedication of approximately \$40 million  
10       in State occupation and use taxes to fulfill debt service  
11       payments.

12       (9) In 2009, managers of the International Plastics  
13       Showcase announced that 2009 was the last year they would  
14       host their exhibition at McCormick Place, as they had since  
15       1971, because union labor work rules and electric and food  
16       service costs make it uneconomical for the show managers  
17       and exhibitors to use McCormick Place as a convention venue  
18       as compared to convention facilities in Orlando, Florida  
19       and Las Vegas, Nevada. The exhibition used over 740,000  
20       square feet of exhibit space, attracted over 43,000  
21       attendees, generated \$4.8 million of revenues to McCormick  
22       Place, and raised over \$200,000 in taxes to pay debt  
23       service on convention facility bonds.

24       (10) After the International Plastics Showcase  
25       exhibition announced its departure, other conventions and  
26       exhibitions managers and exhibitors also stated that they

1 would not return to McCormick Place and Navy Pier for the  
2 same reasons cited by the International Plastics Showcase  
3 exhibition. In addition, still other managers and  
4 exhibitors stated that they would not select McCormick  
5 Place as a convention venue unless the union labor work  
6 rules and electrical and food service costs were made  
7 competitive with those in Orlando and Las Vegas.

8 (11) The General Assembly created the Joint Committee  
9 on the Metropolitan Pier and Exposition Authority to  
10 conduct hearings and obtain facts to determine how union  
11 labor work rules and electrical and food service costs make  
12 McCormick Place and Navy Pier uneconomical as a convention  
13 venue.

14 (12) Witness testimony and fact-gathering revealed  
15 that while the skilled labor provided by trade unions at  
16 McCormick Place and Navy Pier is second to none and is  
17 actually "exported" to work on conventions and exhibitions  
18 held in Orlando and Las Vegas, restrictive work rules on  
19 the activities show exhibitors may perform present  
20 exhibitors and show managers with an uninviting atmosphere  
21 and result in significantly higher costs than competing  
22 convention facilities.

23 (13) Witness testimony and fact-gathering also  
24 revealed that the mark-up on electrical and food service  
25 imposed by the Authority to generate operating revenue for  
26 McCormick Place and Navy Pier also substantially increased

1 exhibitor and show organizer costs to the point of excess  
2 when compared to competing convention facilities.

3 (14) Witness testimony and fact-gathering further  
4 revealed that the additional departure of conventions,  
5 exhibitions, and trade shows from Authority facilities  
6 threatens the continued economic viability of these  
7 facilities and the stability of sufficient tax revenues  
8 necessary to support debt service.

9 (15) In order to safeguard the Authority's and State of  
10 Illinois' shared compelling and proprietary interests in  
11 McCormick Place and Navy Pier and in response to local  
12 economic needs, the provisions contained in this Section  
13 set forth mandated changes and reforms to restore and  
14 ensure that (i) the Authority's facilities remain  
15 economically competitive with other convention venues and  
16 (ii) conventions, exhibitions, trade shows, and other  
17 meetings are attracted to and retained at Authority  
18 facilities by producing an exhibitor-friendly environment  
19 and by reducing costs for exhibitors and show managers.

20 (b) Definitions. As used in this Section:

21 "Booth" means the demarcated exhibit space of an  
22 exhibitor on Authority premises.

23 "Contractor" or "show contractor" means any person who  
24 contracts with the Authority, an exhibitor, or with the  
25 manager of a show to provide any services related to



1 drayage, rigging, carpentry, decorating, electrical,  
2 maintenance, mechanical, and food and beverage services or  
3 related trades and duties for shows on Authority premises.

4 "Exhibitor" or "show exhibitor" means any person who  
5 contracts with the Authority or with a manager or  
6 contractor of a show held or to be held on Authority  
7 premises.

8 "Exhibitor employee" means any person who has been  
9 employed by the exhibitor as a full-time employee for a  
10 minimum of 6 months before the show's opening date.

11 "Hand tools" means cordless tools, power tools, and  
12 other tools as determined by the Authority.

13 "Licensee" means any entity that uses the Authority's  
14 premises.

15 "Manager" or "show manager" means any person that owns  
16 or manages a show held or to be held on Authority premises.

17 "Personally owned vehicles" means the vehicles owned  
18 by show exhibitors or the show management, excluding  
19 commercially registered trucks, vans, and other vehicles  
20 as determined by the Authority.

21 "Premises" means grounds, buildings, and facilities of  
22 the Authority.

23 "Show" means a convention, exposition, trade show,  
24 event, or meeting held on Authority premises by a show  
25 manager or show contractor on behalf of a show manager.

26 "Union employees" means workers represented by a labor

1 organization, as defined in the National Labor Relations  
2 Act, providing skilled labor services to exhibitors, a show  
3 manager, or a show contractor on Authority premises.

4 (c) Exhibitor rights.

5 In order to control costs, increase the  
6 competitiveness, and promote and provide for the economic  
7 stability of Authority premises, all Authority contracts  
8 with exhibitors, contractors, and managers shall include  
9 the following minimum terms and conditions:

10 (1) Consistent with safety and the skills and training  
11 necessary to perform the task, as determined by the  
12 Authority, an exhibitor and exhibitor employees are  
13 permitted in a booth of any size with the use of the  
14 exhibitor's ladders and hand tools to:

15 (i) set-up and dismantle exhibits displayed on  
16 Authority premises;

17 (ii) assemble and disassemble materials,  
18 machinery, or equipment on Authority premises; and

19 (iii) install all signs, graphics, props,  
20 balloons, other decorative items, and the exhibitor's  
21 own drapery, including the skirting of exhibitor  
22 tables, on the Authority's premises.

23 (2) An exhibitor and exhibitor employees are permitted  
24 in a booth of any size to deliver, set-up, plug in,  
25 interconnect, and operate an exhibitor's electrical

1 equipment, computers, audio-visual devices, and other  
2 equipment.

3 (3) An exhibitor and exhibitor employees are permitted  
4 in a booth of any size to skid, position, and re-skid all  
5 exhibitor material, machinery, and equipment on Authority  
6 premises.

7 (4) An exhibitor and exhibitor employees are  
8 prohibited at any time from using scooters, forklifts,  
9 pallet jacks, condors, scissors lifts, motorized dollies,  
10 or similar motorized or hydraulic equipment on Authority  
11 premises.

12 (5) The Authority shall designate areas, in its  
13 discretion, where exhibitors may unload and load exhibitor  
14 materials from privately owned vehicles at Authority  
15 premises with the use of non-motorized hand trucks and  
16 dollies.

17 (6) On Monday through Friday for any consecutive 8-hour  
18 period during the hours of 6:00 a.m. and 10:00 p.m., union  
19 employees on Authority premises shall be paid  
20 straight-time hourly wages plus fringe benefits. Union  
21 employees shall be paid straight-time and a half hourly  
22 wages plus fringe benefits for labor services provided  
23 after any consecutive 8-hour period; provided, however,  
24 that between the hours of midnight and 6:00 a.m. union  
25 employees shall be paid double straight-time wages plus  
26 fringe benefits for labor services.

1           (7) On Monday through Friday for any consecutive 8-hour  
2           period during the hours of 6:00 a.m. and 10:00 p.m., a show  
3           manager or contractor shall charge an exhibitor only for  
4           labor services provided by union employees on Authority  
5           premises based on straight-time hourly wages plus fringe  
6           benefits along with a reasonable mark-up. After any  
7           consecutive 8-hour period, a show manager or contractor  
8           shall charge an exhibitor only for labor services provided  
9           by union employees based on straight-time and a half hourly  
10           wages plus fringe benefits along with a reasonable mark-up;  
11           provided, however, that between the hours of midnight and  
12           6:00 a.m. a show manager or contractor shall charge an  
13           exhibitor only for labor services provided by union  
14           employees based on double straight-time wages plus fringe  
15           benefits along with a reasonable mark-up.

16           (8) On Saturdays for any consecutive 8-hour period,  
17           union employees on Authority premises shall be paid  
18           straight-time and a half hourly wages plus fringe benefits.  
19           After any consecutive 8-hour period, union employees on  
20           Authority premises shall be paid double straight-time  
21           hourly wages plus fringe benefits; provided, however, that  
22           between the hours of midnight and 6:00 a.m. union employees  
23           shall be paid double straight-time wages plus fringe  
24           benefits for labor services.

25           (9) On Saturdays for any consecutive 8-hour period, a  
26           show manager or contractor shall charge an exhibitor only

1       for labor services provided by union employees on Authority  
2       premises based on straight-time and a half hourly wages  
3       plus fringe benefits along with a reasonable mark-up. After  
4       any consecutive 8-hour period, a show manager or contractor  
5       shall charge an exhibitor only for labor services provided  
6       by union employees based on double straight-time hourly  
7       wages plus fringe benefits along with a reasonable mark-up;  
8       provided, however, that between the hours of midnight and  
9       6:00 a.m. a show manager or contractor shall charge an  
10       exhibitor only for labor services provided by union  
11       employees based on double straight-time wages plus fringe  
12       benefits along with a reasonable mark-up.

13       (10) On Sundays and on State and federal holidays,  
14       union employees on Authority premises shall be paid double  
15       straight-time hourly wages plus fringe benefits.

16       (11) On Sundays and on State and federal holidays, a  
17       show manager or contractor shall charge an exhibitor only  
18       for labor services provided by union employees on Authority  
19       premises based on double straight-time hourly wages plus  
20       fringe benefits along with a reasonable mark-up.

21       (12) The Authority has the power to determine, after  
22       consultation with the Advisory Council, the work  
23       jurisdiction and scope of work of union employees on  
24       Authority premises during the move-in, move-out, and run of  
25       a show, provided that any affected labor organization may  
26       contest the Authority's determination through a binding

1 decision of an independent, third-party arbitrator. When  
2 making the determination, the Authority or arbitrator, as  
3 the case may be, shall consider the training and skills  
4 required to perform the task, past practices on Authority  
5 premises, safety, and the need for efficiency and exhibitor  
6 satisfaction. These factors shall be considered in their  
7 totality and not in isolation. Nothing in this item permits  
8 the Authority to eliminate any labor organization  
9 representing union employees that provide labor services  
10 on the move-in, move-out, and run of the show as of the  
11 effective date of this amendatory Act of the 96th General  
12 Assembly.

13 (13) During the run of a show, all stewards of union  
14 employees shall be working stewards. Subject to the  
15 discretion of the Authority, no more than one working  
16 steward per labor organization representing union  
17 employees providing labor services on Authority premises  
18 shall be used per building and per show.

19 (14) An exhibitor or show manager may request by name  
20 specific union employees to provide labor services on  
21 Authority premises consistent with all State and federal  
22 laws. Union employees requested by an exhibitor shall take  
23 priority over union employees requested by a show manager.

24 (15) A show manager or show contractor on behalf of a  
25 show manager may retain an electrical contractor approved  
26 by the Authority or Authority-provisioned electrical

1 services to provide electrical services on the premises. If  
2 a show manager or show contractor on behalf of a show  
3 manager retains Authority-provisioned electrical services,  
4 then the Authority shall offer these services at a rate not  
5 to exceed the cost of providing those services.

6 (16) Crew sizes for any task or operation shall not  
7 exceed 2 persons unless, after consultation with the  
8 Advisory Council, the Authority determines otherwise based  
9 on the task, skills, and training required to perform the  
10 task and on safety.

11 (17) An exhibitor may bring food and beverages on the  
12 premises of the Authority for personal consumption.

13 (18) Show managers and contractors shall comply with  
14 any audit performed under subsection (e) of this Section.

15 (19) A show manager or contractor shall charge an  
16 exhibitor only for labor services provided by union  
17 employees on Authority premises on a minimum half-hour  
18 basis.

19 The Authority has the power to implement, enforce, and  
20 administer the exhibitor rights set forth in this subsection,  
21 including the promulgation of rules. The Authority also has the  
22 power to determine violations of this subsection and implement  
23 appropriate remedies, including, but not limited to, barring  
24 violators from Authority premises.

25 (d) Advisory Council.

1           (1) An Advisory Council is hereby established to ensure  
2           an active and productive dialogue between all affected  
3           stakeholders to ensure exhibitor satisfaction for  
4           conventions, exhibitions, trade shows, and meetings held  
5           on Authority premises.

6           (2) The composition of the Council shall be determined  
7           by the Authority consistent with its existing practice for  
8           labor-management relations.

9           (3) The Council shall hold meetings no less than once  
10          every 90 days.

11          (e) Audit of exhibitor rights.

12          The Authority shall retain the services of a person to  
13          complete, at least twice per calendar year, a financial  
14          statement audit and compliance attestation examination to  
15          determine and verify that the exhibitor rights set forth in  
16          this Section have produced cost reductions for exhibitors and  
17          those cost reductions have been fairly passed along to  
18          exhibitors. The financial statement audit shall be performed in  
19          accordance with generally accepted auditing standards. The  
20          compliance attestation examination shall be (i) performed in  
21          accordance with attestation standards established by the  
22          American Institute of Certified Public Accountants and shall  
23          examine the compliance with the requirements set forth in this  
24          Section and (ii) conducted by a licensed public accounting  
25          firm, selected by the Authority from a list of firms



1 prequalified to do business with the Illinois Auditor General.  
2 Upon request, a show contractor or manager shall provide the  
3 Authority or person retained to provide auditing services with  
4 any information and other documentation reasonably necessary  
5 to perform the obligations set forth in this subsection. Upon  
6 completion, the report shall be submitted to the Authority and  
7 made publicly available on the Authority's website.

8 (f) Exhibitor service reforms. The Authority shall make every  
9 effort to substantially reduce exhibitor's costs for  
10 participating in shows.

11 (1) Any contract to provide food or beverage services  
12 in the buildings and facilities of the Authority, except  
13 Navy Pier, shall be provided at a rate not to exceed the  
14 cost established in the contract. The Board shall  
15 periodically review all food and beverage contracts.

16 (2) A department or unit of the Authority shall not  
17 serve as the exclusive provider of electrical services.

18 (3) Exhibitors shall receive a detailed statement of  
19 all costs associated with utility services, including the  
20 cost of labor, equipment, and materials.

21 (g) Severability. If any provision of this Section or its  
22 application to any person or circumstance is held invalid, the  
23 invalidity of that provision or application does not affect  
24 other provisions or applications of this Section that can be

1 given effect without the invalid provision or application.

2 (70 ILCS 210/5.6 new)

3 Sec. 5.6. Marketing agreement.

4 (a) The Authority shall enter into a marketing agreement  
5 with a not-for-profit organization headquartered in Chicago  
6 and recognized by the Department of Commerce and Economic  
7 Opportunity as a certified local tourism and convention bureau  
8 entitled to receive State tourism grant funds, provided the  
9 bylaws of the organization establish a board of the  
10 organization that is comprised of 25 members serving 3-year  
11 staggered terms, including the following:

12 (1) a Chair of the board of the organization appointed  
13 by the Mayor of the City of Chicago from among the business  
14 and civic leaders of Chicago who are not engaged in the  
15 hospitality business or who have not served as a member of  
16 the Board or as chief executive officer of the Authority;

17 (2) the chairperson of the interim board or Board of  
18 the Authority, or his or her designee;

19 (3) no more than 5 members from the hotel industry;

20 (4) no more than 2 members from the restaurant or  
21 attractions industry;

22 (5) no more than 2 members employed by or representing  
23 an entity responsible for a trade show;

24 (6) no more than 2 members representing unions; and

25 (7) the Director of the Illinois Department of Commerce

1       and Economic Opportunity, ex officio.

2       Persons with a real or apparent conflict of interest shall  
3 not be appointed to the board. Members of the board of the  
4 organization shall not serve more than 2 terms. The bylaws  
5 shall require the following: (i) that the Chair of the  
6 organization name no less than 5 and no more than 9 members to  
7 the Executive Committee of the organization, one of whom must  
8 be the chairperson of the interim board or Board of the  
9 Authority, and (ii) a provision concerning conflict of interest  
10 and a requirement that a member abstain from participating in  
11 board action if there is a threat to the independence of  
12 judgment created by any conflict of interest or if  
13 participation is likely to have a negative effect on public  
14 confidence in the integrity of the board.

15       (b) The Authority shall notify the Department of Revenue  
16 within 10 days after entering into a contract pursuant to this  
17 Section.

18       (70 ILCS 210/5.7 new)

19       Sec. 5.7. Naming rights.

20       (a) The Authority may grant naming rights to the grounds,  
21 buildings, and facilities of the Authority. The Authority shall  
22 have all powers necessary to grant the license and enter into  
23 any agreements and execute any documents necessary to exercise  
24 the authority granted by this Section. "Naming rights" under  
25 this Section means the right to associate the name or

1 identifying mark of any person or entity with the name or  
2 identity of the grounds, buildings, or facilities of the  
3 Authority.

4 (b) The Authority shall give notice that the Authority will  
5 accept proposals for the licensing of naming rights with  
6 respect to specified properties by publication in the Illinois  
7 Procurement Bulletin not less than 30 business days before the  
8 day upon which proposals will be accepted. The Authority shall  
9 give such other notice as deemed appropriate. Proposals shall  
10 not be sealed and shall be part of the public record. The  
11 Authority shall conduct open, competitive negotiations with  
12 those who have submitted proposals in order to obtain the  
13 highest and best competitively negotiated proposals that yield  
14 the most advantageous benefits and considerations to the  
15 Authority. Neither the name, logo, products, or services of the  
16 proposer shall be such as to bring disrepute upon the  
17 Authority. If a proposal satisfactory to the Authority is not  
18 negotiated, the Authority may give notice as provided in this  
19 subsection and accept additional proposals.

20 (c) The licensee shall have the authority to place signs,  
21 placards, imprints, or other identifying information on the  
22 grounds, buildings, or facilities of the Authority as specified  
23 in the license and only during the term of the license. The  
24 license may, but need not, require the Authority to refer to a  
25 property or other asset by the name of the licensee during the  
26 term of the license.

1       (d) A license of naming rights is non-transferable, except  
2 to a successor entity of the licensee, and is non-renewable;  
3 however, the licensee is eligible to compete for a new license  
4 upon completion of the term of the agreement. A majority of the  
5 Board must approve any contract, lease, sale, conveyance,  
6 license, or other grant of rights to name buildings or  
7 facilities of the Authority. At least 25% of the total amount  
8 of license fees must be paid prior to the commencement of the  
9 term of the license and any balance shall be paid on a periodic  
10 schedule agreed to by the Authority.

11       (e) Any licensing fee or revenue as a result of naming  
12 rights shall be used as provided in Section 13(g) of this Act.

13       (70 ILCS 210/10.2 new)

14       Sec. 10.2. Bonding disclosure.

15       (a) Truth in borrowing disclosure. Within 60 business days  
16 after the issuance of any bonds under this Act, the Authority  
17 shall disclose the total principal and interest payments to be  
18 paid on the bonds over the full stated term of the bonds. The  
19 disclosure also shall include principal and interest payments  
20 to be made by each fiscal year over the full stated term of the  
21 bonds and total principal and interest payments to be made by  
22 each fiscal year on all other outstanding bonds issued under  
23 this Act over the full stated terms of those bonds. These  
24 disclosures shall be calculated assuming bonds are not redeemed  
25 or refunded prior to their stated maturities. Amounts included

1 in these disclosures as payment of interest on variable rate  
2 bonds shall be computed at an interest rate equal to the rate  
3 at which the variable rate bonds are first set upon issuance,  
4 plus 2.5%, after taking into account any credits permitted in  
5 the related indenture or other instrument against the amount of  
6 such interest for each fiscal year.

7 (b) Bond sale expenses disclosure. Within 60 business days  
8 after the issuance of any bonds under this Act, the Authority  
9 shall disclose all costs of issuance on each sale of bonds  
10 under this Act. The disclosure shall include, as applicable,  
11 the respective percentages of participation and compensation  
12 of each underwriter that is a member of the underwriting  
13 syndicate, legal counsel, financial advisors, and other  
14 professionals for the bond issue and an identification of all  
15 costs of issuance paid to minority-owned businesses, female  
16 owned businesses, and businesses owned by persons with  
17 disabilities. The terms "minority owned businesses", "female  
18 owned businesses", and "business owned by a person with a  
19 disability" have the meanings given to those terms in the  
20 Business Enterprise for Minorities, Females, and Persons with  
21 Disabilities Act. In addition, the Authority shall provide  
22 copies of all contracts under which any costs of issuance are  
23 paid or to be paid to the Commission on Government Forecasting  
24 and Accountability within 60 business days after the issuance  
25 of bonds for which those costs are paid or to be paid. Instead  
26 of filing a second or subsequent copy of the same contract, the

1 Authority may file a statement that specified costs are paid  
2 under specified contracts filed earlier with the Commission.

3 (c) The disclosures required in this Section shall be  
4 published by posting the disclosures for no less than 30 days  
5 on the website of the Authority and shall be available to the  
6 public upon request. The Authority shall also provide the  
7 disclosures to the Governor's Office of Management and Budget,  
8 the Commission on Government Forecasting and Accountability,  
9 and the General Assembly.

10 (70 ILCS 210/13) (from Ch. 85, par. 1233)

11 Sec. 13. (a) The Authority shall not have power to levy  
12 taxes for any purpose, except as provided in subsections (b),  
13 (c), (d), (e), and (f).

14 (b) By ordinance the Authority shall, as soon as  
15 practicable after the effective date of this amendatory Act of  
16 1991, impose a Metropolitan Pier and Exposition Authority  
17 Retailers' Occupation Tax upon all persons engaged in the  
18 business of selling tangible personal property at retail within  
19 the territory described in this subsection at the rate of 1.0%  
20 of the gross receipts (i) from the sale of food, alcoholic  
21 beverages, and soft drinks sold for consumption on the premises  
22 where sold and (ii) from the sale of food, alcoholic beverages,  
23 and soft drinks sold for consumption off the premises where  
24 sold by a retailer whose principal source of gross receipts is  
25 from the sale of food, alcoholic beverages, and soft drinks

1 prepared for immediate consumption.

2 The tax imposed under this subsection and all civil  
3 penalties that may be assessed as an incident to that tax shall  
4 be collected and enforced by the Illinois Department of  
5 Revenue. The Department shall have full power to administer and  
6 enforce this subsection, to collect all taxes and penalties so  
7 collected in the manner provided in this subsection, and to  
8 determine all rights to credit memoranda arising on account of  
9 the erroneous payment of tax or penalty under this subsection.  
10 In the administration of and compliance with this subsection,  
11 the Department and persons who are subject to this subsection  
12 shall have the same rights, remedies, privileges, immunities,  
13 powers, and duties, shall be subject to the same conditions,  
14 restrictions, limitations, penalties, exclusions, exemptions,  
15 and definitions of terms, and shall employ the same modes of  
16 procedure applicable to this Retailers' Occupation Tax as are  
17 prescribed in Sections 1, 2 through 2-65 (in respect to all  
18 provisions of those Sections other than the State rate of  
19 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes  
20 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,  
21 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13 and, and until  
22 January 1, 1994, 13.5 of the Retailers' Occupation Tax Act,  
23 and, on and after January 1, 1994, all applicable provisions of  
24 the Uniform Penalty and Interest Act that are not inconsistent  
25 with this Act, as fully as if provisions contained in those  
26 Sections of the Retailers' Occupation Tax Act were set forth in



1 this subsection.

2 Persons subject to any tax imposed under the authority  
3 granted in this subsection may reimburse themselves for their  
4 seller's tax liability under this subsection by separately  
5 stating that tax as an additional charge, which charge may be  
6 stated in combination, in a single amount, with State taxes  
7 that sellers are required to collect under the Use Tax Act,  
8 pursuant to bracket schedules as the Department may prescribe.  
9 The retailer filing the return shall, at the time of filing the  
10 return, pay to the Department the amount of tax imposed under  
11 this subsection, less a discount of 1.75%, which is allowed to  
12 reimburse the retailer for the expenses incurred in keeping  
13 records, preparing and filing returns, remitting the tax, and  
14 supplying data to the Department on request.

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 a 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 Metropolitan Pier and Exposition Authority  
22 trust fund held by the State Treasurer as trustee for the  
23 Authority.

24 Nothing in this subsection authorizes the Authority to  
25 impose a tax upon the privilege of engaging in any business  
26 that under the Constitution of the United States may not be

1 made the subject of taxation by this State.

2 The Department shall forthwith pay over to the State  
3 Treasurer, ex officio, as trustee for the Authority, all taxes  
4 and penalties collected under this subsection for deposit into  
5 a trust fund held outside of the State Treasury. On or before  
6 the 25th day of each calendar month, the Department shall  
7 prepare and certify to the Comptroller the amounts to be paid  
8 under subsection (g) of this Section, which shall be the  
9 amounts, not including credit memoranda, collected under this  
10 subsection during the second preceding calendar month by the  
11 Department, less any amounts determined by the Department to be  
12 necessary for the payment of refunds and less 2% of such  
13 balance, which sum shall be deposited by the State Treasurer  
14 into the Tax Compliance and Administration Fund in the State  
15 Treasury from which it shall be appropriated to the Department  
16 to cover the costs of the Department in administering and  
17 enforcing the provisions of this subsection. Within 10 days  
18 after receipt by the Comptroller of the certification, the  
19 Comptroller shall cause the orders to be drawn for the  
20 remaining amounts, and the Treasurer shall administer those  
21 amounts as required in subsection (g).

22 A certificate of registration issued by the Illinois  
23 Department of Revenue to a retailer under the Retailers'  
24 Occupation Tax Act shall permit the registrant to engage in a  
25 business that is taxed under the tax imposed under this  
26 subsection, and no additional registration shall be required

1 under the ordinance imposing the tax or under this subsection.

2 A certified copy of any ordinance imposing or discontinuing  
3 any tax under this subsection or effecting a change in the rate  
4 of that tax shall be filed with the Department, whereupon the  
5 Department shall proceed to administer and enforce this  
6 subsection on behalf of the Authority as of the first day of  
7 the third calendar month following the date of filing.

8 The tax authorized to be levied under this subsection may  
9 be levied within all or any part of the following described  
10 portions of the metropolitan area:

11 (1) that portion of the City of Chicago located within  
12 the following area: Beginning at the point of intersection  
13 of the Cook County - DuPage County line and York Road, then  
14 North along York Road to its intersection with Touhy  
15 Avenue, then east along Touhy Avenue to its intersection  
16 with the Northwest Tollway, then southeast along the  
17 Northwest Tollway to its intersection with Lee Street, then  
18 south along Lee Street to Higgins Road, then south and east  
19 along Higgins Road to its intersection with Mannheim Road,  
20 then south along Mannheim Road to its intersection with  
21 Irving Park Road, then west along Irving Park Road to its  
22 intersection with the Cook County - DuPage County line,  
23 then north and west along the county line to the point of  
24 beginning; and

25 (2) that portion of the City of Chicago located within  
26 the following area: Beginning at the intersection of West

1 55th Street with Central Avenue, then east along West 55th  
2 Street to its intersection with South Cicero Avenue, then  
3 south along South Cicero Avenue to its intersection with  
4 West 63rd Street, then west along West 63rd Street to its  
5 intersection with South Central Avenue, then north along  
6 South Central Avenue to the point of beginning; and

7 (3) that portion of the City of Chicago located within  
8 the following area: Beginning at the point 150 feet west of  
9 the intersection of the west line of North Ashland Avenue  
10 and the north line of West Diversey Avenue, then north 150  
11 feet, then east along a line 150 feet north of the north  
12 line of West Diversey Avenue extended to the shoreline of  
13 Lake Michigan, then following the shoreline of Lake  
14 Michigan (including Navy Pier and all other improvements  
15 fixed to land, docks, or piers) to the point where the  
16 shoreline of Lake Michigan and the Adlai E. Stevenson  
17 Expressway extended east to that shoreline intersect, then  
18 west along the Adlai E. Stevenson Expressway to a point 150  
19 feet west of the west line of South Ashland Avenue, then  
20 north along a line 150 feet west of the west line of South  
21 and North Ashland Avenue to the point of beginning.

22 The tax authorized to be levied under this subsection may  
23 also be levied on food, alcoholic beverages, and soft drinks  
24 sold on boats and other watercraft departing from and returning  
25 to the shoreline of Lake Michigan (including Navy Pier and all  
26 other improvements fixed to land, docks, or piers) described in

1 item (3).

2 (c) By ordinance the Authority shall, as soon as  
3 practicable after the effective date of this amendatory Act of  
4 1991, impose an occupation tax upon all persons engaged in the  
5 corporate limits of the City of Chicago in the business of  
6 renting, leasing, or letting rooms in a hotel, as defined in  
7 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of  
8 the gross rental receipts from the renting, leasing, or letting  
9 of hotel rooms within the City of Chicago, excluding, however,  
10 from gross rental receipts the proceeds of renting, leasing, or  
11 letting to permanent residents of a hotel, as defined in that  
12 Act. Gross rental receipts shall not include charges that are  
13 added on account of the liability arising from any tax imposed  
14 by the State or any governmental agency on the occupation of  
15 renting, leasing, or letting rooms in a hotel.

16 The tax imposed by the Authority under this subsection and  
17 all civil penalties that may be assessed as an incident to that  
18 tax shall be collected and enforced by the Illinois Department  
19 of Revenue. The certificate of registration that is issued by  
20 the Department to a lessor under the Hotel Operators'  
21 Occupation Tax Act shall permit that registrant to engage in a  
22 business that is taxable under any ordinance enacted under this  
23 subsection without registering separately with the Department  
24 under that ordinance or under this subsection. The Department  
25 shall have full power to administer and enforce this  
26 subsection, to collect all taxes and penalties due under this

1 subsection, to dispose of taxes and penalties so collected in  
2 the manner provided in this subsection, and to determine all  
3 rights to credit memoranda arising on account of the erroneous  
4 payment of tax or penalty under this subsection. In the  
5 administration of and compliance with this subsection, the  
6 Department and persons who are subject to this subsection shall  
7 have the same rights, remedies, privileges, immunities,  
8 powers, and duties, shall be subject to the same conditions,  
9 restrictions, limitations, penalties, and definitions of  
10 terms, and shall employ the same modes of procedure as are  
11 prescribed in the Hotel Operators' Occupation Tax Act (except  
12 where that Act is inconsistent with this subsection), as fully  
13 as if the provisions contained in the Hotel Operators'  
14 Occupation Tax Act were set out in this subsection.

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 a 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 Metropolitan Pier and Exposition Authority  
22 trust fund held by the State Treasurer as trustee for the  
23 Authority.

24 Persons subject to any tax imposed under the authority  
25 granted in this subsection may reimburse themselves for their  
26 tax liability for that tax by separately stating that tax as an

1 additional charge, which charge may be stated in combination,  
2 in a single amount, with State taxes imposed under the Hotel  
3 Operators' Occupation Tax Act, the municipal tax imposed under  
4 Section 8-3-13 of the Illinois Municipal Code, and the tax  
5 imposed under Section 19 of the Illinois Sports Facilities  
6 Authority Act.

7 The person filing the return shall, at the time of filing  
8 the return, pay to the Department the amount of tax, less a  
9 discount of 2.1% or \$25 per calendar year, whichever is  
10 greater, which is allowed to reimburse the operator for the  
11 expenses incurred in keeping records, preparing and filing  
12 returns, remitting the tax, and supplying data to the  
13 Department on request.

14 The Department shall forthwith pay over to the State  
15 Treasurer, ex officio, as trustee for the Authority, all taxes  
16 and penalties collected under this subsection for deposit into  
17 a trust fund held outside the State Treasury. On or before the  
18 25th day of each calendar month, the Department shall certify  
19 to the Comptroller the amounts to be paid under subsection (g)  
20 of this Section, which shall be the amounts (not including  
21 credit memoranda) collected under this subsection during the  
22 second preceding calendar month by the Department, less any  
23 amounts determined by the Department to be necessary for  
24 payment of refunds. Within 10 days after receipt by the  
25 Comptroller of the Department's certification, the Comptroller  
26 shall cause the orders to be drawn for such amounts, and the

1 Treasurer shall administer those amounts as required in  
2 subsection (g).

3 A certified copy of any ordinance imposing or discontinuing  
4 a tax under this subsection or effecting a change in the rate  
5 of that tax shall be filed with the Illinois Department of  
6 Revenue, whereupon the Department shall proceed to administer  
7 and enforce this subsection on behalf of the Authority as of  
8 the first day of the third calendar month following the date of  
9 filing.

10 (d) By ordinance the Authority shall, as soon as  
11 practicable after the effective date of this amendatory Act of  
12 1991, impose a tax upon all persons engaged in the business of  
13 renting automobiles in the metropolitan area at the rate of 6%  
14 of the gross receipts from that business, except that no tax  
15 shall be imposed on the business of renting automobiles for use  
16 as taxicabs or in livery service. The tax imposed under this  
17 subsection and all civil penalties that may be assessed as an  
18 incident to that tax shall be collected and enforced by the  
19 Illinois Department of Revenue. The certificate of  
20 registration issued by the Department to a retailer under the  
21 Retailers' Occupation Tax Act or under the Automobile Renting  
22 Occupation and Use Tax Act shall permit that person to engage  
23 in a business that is taxable under any ordinance enacted under  
24 this subsection without registering separately with the  
25 Department under that ordinance or under this subsection. The  
26 Department shall have full power to administer and enforce this



1 subsection, to collect all taxes and penalties due under this  
2 subsection, to dispose of taxes and penalties so collected in  
3 the manner provided in this subsection, and to determine all  
4 rights to credit memoranda arising on account of the erroneous  
5 payment of tax or penalty under this subsection. In the  
6 administration of and compliance with this subsection, the  
7 Department and persons who are subject to this subsection shall  
8 have the same rights, remedies, privileges, immunities,  
9 powers, and duties, be subject to the same conditions,  
10 restrictions, limitations, penalties, and definitions of  
11 terms, and employ the same modes of procedure as are prescribed  
12 in Sections 2 and 3 (in respect to all provisions of those  
13 Sections other than the State rate of tax; and in respect to  
14 the provisions of the Retailers' Occupation Tax Act referred to  
15 in those Sections, except as to the disposition of taxes and  
16 penalties collected, except for the provision allowing  
17 retailers a deduction from the tax to cover certain costs, and  
18 except that credit memoranda issued under this subsection may  
19 not be used to discharge any State tax liability) of the  
20 Automobile Renting Occupation and Use Tax Act, as fully as if  
21 provisions contained in those Sections of that Act were set  
22 forth in this subsection.

23 Persons subject to any tax imposed under the authority  
24 granted in this subsection may reimburse themselves for their  
25 tax liability under this subsection by separately stating that  
26 tax as an additional charge, which charge may be stated in

1 combination, in a single amount, with State tax that sellers  
2 are required to collect under the Automobile Renting Occupation  
3 and Use Tax Act, pursuant to bracket schedules as the  
4 Department may prescribe.

5 Whenever the Department determines that a refund should be  
6 made under this subsection to a claimant instead of issuing a  
7 credit memorandum, the Department shall notify the State  
8 Comptroller, who shall cause a warrant to be drawn for the  
9 amount specified and to the person named in the notification  
10 from the Department. The refund shall be paid by the State  
11 Treasurer out of the Metropolitan Pier and Exposition Authority  
12 trust fund held by the State Treasurer as trustee for the  
13 Authority.

14 The Department shall forthwith pay over to the State  
15 Treasurer, ex officio, as trustee, all taxes and penalties  
16 collected under this subsection for deposit into a trust fund  
17 held outside the State Treasury. On or before the 25th day of  
18 each calendar month, the Department shall certify to the  
19 Comptroller the amounts to be paid under subsection (g) of this  
20 Section (not including credit memoranda) collected under this  
21 subsection during the second preceding calendar month by the  
22 Department, less any amount determined by the Department to be  
23 necessary for payment of refunds. Within 10 days after receipt  
24 by the Comptroller of the Department's certification, the  
25 Comptroller shall cause the orders to be drawn for such  
26 amounts, and the Treasurer shall administer those amounts as

1 required in subsection (g).

2 Nothing in this subsection authorizes the Authority to  
3 impose a tax upon the privilege of engaging in any business  
4 that under the Constitution of the United States may not be  
5 made the subject of taxation by this State.

6 A certified copy of any ordinance imposing or discontinuing  
7 a tax under this subsection or effecting a change in the rate  
8 of that tax shall be filed with the Illinois Department of  
9 Revenue, whereupon the Department shall proceed to administer  
10 and enforce this subsection on behalf of the Authority as of  
11 the first day of the third calendar month following the date of  
12 filing.

13 (e) By ordinance the Authority shall, as soon as  
14 practicable after the effective date of this amendatory Act of  
15 1991, impose a tax upon the privilege of using in the  
16 metropolitan area an automobile that is rented from a rentor  
17 outside Illinois and is titled or registered with an agency of  
18 this State's government at a rate of 6% of the rental price of  
19 that automobile, except that no tax shall be imposed on the  
20 privilege of using automobiles rented for use as taxicabs or in  
21 livery service. The tax shall be collected from persons whose  
22 Illinois address for titling or registration purposes is given  
23 as being in the metropolitan area. The tax shall be collected  
24 by the Department of Revenue for the Authority. The tax must be  
25 paid to the State or an exemption determination must be  
26 obtained from the Department of Revenue before the title or

1 certificate of registration for the property may be issued. The  
2 tax or proof of exemption may be transmitted to the Department  
3 by way of the State agency with which or State officer with  
4 whom the tangible personal property must be titled or  
5 registered if the Department and that agency or State officer  
6 determine that this procedure will expedite the processing of  
7 applications for title or registration.

8 The Department shall have full power to administer and  
9 enforce this subsection, to collect all taxes, penalties, and  
10 interest due under this subsection, to dispose of taxes,  
11 penalties, and interest so collected in the manner provided in  
12 this subsection, and to determine all rights to credit  
13 memoranda or refunds arising on account of the erroneous  
14 payment of tax, penalty, or interest under this subsection. In  
15 the administration of and compliance with this subsection, the  
16 Department and persons who are subject to this subsection shall  
17 have the same rights, remedies, privileges, immunities,  
18 powers, and duties, be subject to the same conditions,  
19 restrictions, limitations, penalties, and definitions of  
20 terms, and employ the same modes of procedure as are prescribed  
21 in Sections 2 and 4 (except provisions pertaining to the State  
22 rate of tax; and in respect to the provisions of the Use Tax  
23 Act referred to in that Section, except provisions concerning  
24 collection or refunding of the tax by retailers, except the  
25 provisions of Section 19 pertaining to claims by retailers,  
26 except the last paragraph concerning refunds, and except that

1 credit memoranda issued under this subsection may not be used  
2 to discharge any State tax liability) of the Automobile Renting  
3 Occupation and Use Tax Act, as fully as if provisions contained  
4 in those Sections of that Act were set forth in this  
5 subsection.

6 Whenever the Department determines that a refund should be  
7 made under this subsection to a claimant instead of issuing a  
8 credit memorandum, the Department shall notify the State  
9 Comptroller, who shall cause a warrant to be drawn for the  
10 amount specified and to the person named in the notification  
11 from the Department. The refund shall be paid by the State  
12 Treasurer out of the Metropolitan Pier and Exposition Authority  
13 trust fund held by the State Treasurer as trustee for the  
14 Authority.

15 The Department shall forthwith pay over to the State  
16 Treasurer, ex officio, as trustee, all taxes, penalties, and  
17 interest collected under this subsection for deposit into a  
18 trust fund held outside the State Treasury. On or before the  
19 25th day of each calendar month, the Department shall certify  
20 to the State Comptroller the amounts to be paid under  
21 subsection (g) of this Section, which shall be the amounts (not  
22 including credit memoranda) collected under this subsection  
23 during the second preceding calendar month by the Department,  
24 less any amounts determined by the Department to be necessary  
25 for payment of refunds. Within 10 days after receipt by the  
26 State Comptroller of the Department's certification, the

1 Comptroller shall cause the orders to be drawn for such  
2 amounts, and the Treasurer shall administer those amounts as  
3 required in subsection (g).

4 A certified copy of any ordinance imposing or discontinuing  
5 a tax or effecting a change in the rate of that tax shall be  
6 filed with the Illinois Department of Revenue, whereupon the  
7 Department shall proceed to administer and enforce this  
8 subsection on behalf of the Authority as of the first day of  
9 the third calendar month following the date of filing.

10 (f) By ordinance the Authority shall, as soon as  
11 practicable after the effective date of this amendatory Act of  
12 1991, impose an occupation tax on all persons, other than a  
13 governmental agency, engaged in the business of providing  
14 ground transportation for hire to passengers in the  
15 metropolitan area at a rate of (i) \$4 ~~\$2~~ per taxi or livery  
16 vehicle departure with passengers for hire from commercial  
17 service airports in the metropolitan area, (ii) for each  
18 departure with passengers for hire from a commercial service  
19 airport in the metropolitan area in a bus or van operated by a  
20 person other than a person described in item (iii): \$18 ~~\$9~~ per  
21 bus or van with a capacity of 1-12 passengers, \$36 ~~\$18~~ per bus  
22 or van with a capacity of 13-24 passengers, and \$54 ~~\$27~~ per bus  
23 or van with a capacity of over 24 passengers, and (iii) for  
24 each departure with passengers for hire from a commercial  
25 service airport in the metropolitan area in a bus or van  
26 operated by a person regulated by the Interstate Commerce

1 Commission or Illinois Commerce Commission, operating  
2 scheduled service from the airport, and charging fares on a per  
3 passenger basis: \$2 ~~\$1~~ per passenger for hire in each bus or  
4 van. The term "commercial service airports" means those  
5 airports receiving scheduled passenger service and enplaning  
6 more than 100,000 passengers per year.

7 In the ordinance imposing the tax, the Authority may  
8 provide for the administration and enforcement of the tax and  
9 the collection of the tax from persons subject to the tax as  
10 the Authority determines to be necessary or practicable for the  
11 effective administration of the tax. The Authority may enter  
12 into agreements as it deems appropriate with any governmental  
13 agency providing for that agency to act as the Authority's  
14 agent to collect the tax.

15 In the ordinance imposing the tax, the Authority may  
16 designate a method or methods for persons subject to the tax to  
17 reimburse themselves for the tax liability arising under the  
18 ordinance (i) by separately stating the full amount of the tax  
19 liability as an additional charge to passengers departing the  
20 airports, (ii) by separately stating one-half of the tax  
21 liability as an additional charge to both passengers departing  
22 from and to passengers arriving at the airports, or (iii) by  
23 some other method determined by the Authority.

24 All taxes, penalties, and interest collected under any  
25 ordinance adopted under this subsection, less any amounts  
26 determined to be necessary for the payment of refunds and less

1 the taxes, penalties, and interest attributable to any increase  
2 in the rate of tax authorized by this amendatory Act of the  
3 96th General Assembly, shall be paid forthwith to the State  
4 Treasurer, ex officio, for deposit into a trust fund held  
5 outside the State Treasury and shall be administered by the  
6 State Treasurer as provided in subsection (g) of this Section.  
7 All taxes, penalties, and interest attributable to any increase  
8 in the rate of tax authorized by this amendatory Act of the  
9 96th General Assembly shall be paid by the State Treasurer as  
10 follows: 25% for deposit into the Convention Center Support  
11 Fund, to be used by the Village of Rosemont for the repair,  
12 maintenance, and improvement of the Donald E. Stephens  
13 Convention Center and for debt service on debt instruments  
14 issued for those purposes by the village and 75% to the  
15 Authority to be used for grants to an organization meeting the  
16 qualifications set out in Section 5.6 of this Act, provided the  
17 Metropolitan Pier and Exposition Authority has entered into a  
18 marketing agreement with such an organization.

19 (g) Amounts deposited from the proceeds of taxes imposed by  
20 the Authority under subsections (b), (c), (d), (e), and (f) of  
21 this Section and amounts deposited under Section 19 of the  
22 Illinois Sports Facilities Authority Act shall be held in a  
23 trust fund outside the State Treasury and shall be administered  
24 by the Treasurer as follows.

25 (1) An amount necessary for the payment of refunds with  
26 respect to those taxes shall be retained in the trust fund



1 and used for those payments.

2 (2) On July 20 and on the 20th of each month  
3 thereafter, provided that the amount requested in the  
4 annual certificate of the Chairman of the Authority filed  
5 under Section 8.25f of the State Finance Act has been  
6 appropriated for payment to the Authority, 1/8 of the local  
7 tax transfer amount, together with any cumulative  
8 deficiencies in the amounts transferred into the McCormick  
9 Place Expansion Project Fund under this subparagraph (2)  
10 during the fiscal year for which the certificate has been  
11 filed, shall be transferred from the trust fund into the  
12 McCormick Place Expansion Project Fund in the State  
13 Treasury until 100% of the local tax transfer amount has  
14 been so transferred. "Local tax transfer amount" shall mean  
15 the amount requested in the annual certificate, minus the  
16 reduction amount. "Reduction amount" shall mean \$41.7  
17 million in fiscal year 2011, \$36.7 million in fiscal year  
18 2012, \$36.7 million in fiscal year 2013, \$36.7 million in  
19 fiscal year 2014, and \$31.7 million in each fiscal year  
20 thereafter until 2032, provided that the reduction amount  
21 shall be reduced by (i) the amount certified by the  
22 Authority to the State Comptroller and State Treasurer  
23 under Section 8.25 of the State Finance Act, as amended,  
24 with respect to that fiscal year and (ii) in any fiscal  
25 year in which the amounts deposited in the trust fund under  
26 this Section exceed \$318.3 million, exclusive of amounts

1 set aside for refunds and for the reserve account, one  
2 dollar for each dollar of the deposits in the trust fund  
3 above \$318.3 million with respect to that year, exclusive  
4 of amounts set aside for refunds and for the reserve  
5 account.

6 (3) On July 20, 2010, the Comptroller shall certify to  
7 the Governor, the Treasurer, and the Chairman of the  
8 Authority the 2010 deficiency amount, which means the  
9 cumulative amount of transfers that were due from the trust  
10 fund to the McCormick Place Expansion Project Fund in  
11 fiscal years 2008, 2009, and 2010 under Section 13(q) of  
12 this Act, as it existed prior to the effective date of this  
13 amendatory Act of the 96th General Assembly, but not made.  
14 On July 20, 2011 and on July 20 of each year through July  
15 20, 2014, the Treasurer shall calculate for the previous  
16 fiscal year the surplus revenues in the trust fund and pay  
17 that amount to the Authority. On July 20, 2015 and on July  
18 20 of each year thereafter, as long as bonds and notes  
19 issued under Section 13.2 or bonds and notes issued to  
20 refund those bonds and notes are outstanding, the Treasurer  
21 shall calculate for the previous fiscal year the surplus  
22 revenues in the trust fund and pay one-half of that amount  
23 to the State Treasurer for deposit into the General Revenue  
24 Fund until the 2010 deficiency amount has been paid and  
25 shall pay the balance of the surplus revenues to the  
26 Authority. "Surplus revenues" means the amounts remaining

1 in the trust fund on June 30 of the previous fiscal year  
2 (A) after the State Treasurer has set aside in the trust  
3 fund (i) amounts retained for refunds under subparagraph  
4 (1) and (ii) any amounts necessary to meet the reserve  
5 account amount and (B) after the State Treasurer has  
6 transferred from the trust fund to the General Revenue Fund  
7 100% of any post-2010 deficiency amount. "Reserve account  
8 amount" means \$15 million in fiscal year 2011 and \$30  
9 million in each fiscal year thereafter. The reserve account  
10 amount shall be set aside in the trust fund and used as a  
11 reserve to be transferred to the McCormick Place Expansion  
12 Project Fund in the event the proceeds of taxes imposed  
13 under this Section 13 are not sufficient to fund the  
14 transfer required in subparagraph (2). "Post-2010  
15 deficiency amount" means any deficiency in transfers from  
16 the trust fund to the McCormick Place Expansion Project  
17 Fund with respect to fiscal years 2011 and thereafter. It  
18 is the intention of this subparagraph (3) that no surplus  
19 revenues shall be paid to the Authority with respect to any  
20 year in which a post-2010 deficiency amount has not been  
21 satisfied by the Authority.

22 Moneys received by the Authority as surplus revenues may be  
23 used (i) for the purposes of paying debt service on the bonds  
24 and notes issued by the Authority, including early redemption  
25 of those bonds or notes, (ii) for the purposes of repair,  
26 replacement, and improvement of the grounds, buildings, and

1 facilities of the Authority, and (iii) for the corporate  
2 purposes of the Authority in fiscal years 2011 through 2015 in  
3 an amount not to exceed \$20,000,000 annually or \$80,000,000  
4 total, which amount shall be reduced \$0.75 for each dollar of  
5 the receipts of the Authority in that year from any contract  
6 entered into with respect to naming rights at McCormick Place  
7 under Section 5(m) of this Act. When bonds and notes issued  
8 under Section 13.2, or bonds or notes issued to refund those  
9 bonds and notes, are no longer outstanding, the balance in the  
10 trust fund shall be paid to the Authority.  ~~: first, an amount~~  
11 ~~necessary for the payment of refunds shall be retained in the~~  
12 ~~trust fund; second, the balance of the proceeds deposited in~~  
13 ~~the trust fund during fiscal year 1993 shall be retained in the~~  
14 ~~trust fund during that year and thereafter shall be~~  
15 ~~administered as a reserve to fund the deposits required in item~~  
16 ~~"third"; third, beginning July 20, 1993, and continuing each~~  
17 ~~month thereafter, provided that the amount requested in the~~  
18 ~~certificate of the Chairman of the Authority filed under~~  
19 ~~Section 8.25f of the State Finance Act has been appropriated~~  
20 ~~for payment to the Authority, 1/8 of the annual amount~~  
21 ~~requested in that certificate together with any cumulative~~  
22 ~~deficiencies shall be transferred from the trust fund into the~~  
23 ~~McCormick Place Expansion Project Fund in the State Treasury~~  
24 ~~until 100% of the amount requested in that certificate plus any~~  
25 ~~cumulative deficiencies in the amounts transferred into the~~  
26 ~~McCormick Place Expansion Project Fund under this item "third",~~

1 ~~have been so transferred; fourth, the balance shall be~~  
2 ~~maintained in the trust fund; fifth, on July 20, 1994, and on~~  
3 ~~July 20 of each year thereafter the Treasurer shall calculate~~  
4 ~~for the previous fiscal year the surplus revenues in the trust~~  
5 ~~fund and pay that amount to the Authority. "Surplus revenues"~~  
6 ~~shall mean the difference between the amount in the trust fund~~  
7 ~~on June 30 of the fiscal year previous to the current fiscal~~  
8 ~~year (excluding amounts retained for refunds under item~~  
9 ~~"first") minus the amount deposited in the trust fund during~~  
10 ~~fiscal year 1993 under item "second". Moneys received by the~~  
11 ~~Authority under item "fifth" may be used solely for the~~  
12 ~~purposes of paying debt service on the bonds and notes issued~~  
13 ~~by the Authority, including early redemption of those bonds or~~  
14 ~~notes, and for the purposes of repair, replacement, and~~  
15 ~~improvement of the grounds, buildings, and facilities of the~~  
16 ~~Authority; provided that any moneys in excess of \$50,000,000~~  
17 ~~held by the Authority as of June 30 in any fiscal year and~~  
18 ~~received by the Authority under item "fifth" shall be used~~  
19 ~~solely for paying the debt service on or early redemption of~~  
20 ~~the Authority's bonds or notes. When bonds and notes issued~~  
21 ~~under Section 13.2, or bonds or notes issued to refund those~~  
22 ~~bonds and notes, are no longer outstanding, the balance in the~~  
23 ~~trust fund shall be paid to the Authority.~~

24 (h) The ordinances imposing the taxes authorized by this  
25 Section shall be repealed when bonds and notes issued under  
26 Section 13.2 or bonds and notes issued to refund those bonds

1 and notes are no longer outstanding.

2 (Source: P.A. 90-612, eff. 7-8-98.)

3 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

4 Sec. 13.2. The McCormick Place Expansion Project Fund is  
5 created in the State Treasury. All moneys in the McCormick  
6 Place Expansion Project Fund are allocated to and shall be  
7 appropriated and used only for the purposes authorized by and  
8 subject to the limitations and conditions of this Section.  
9 Those amounts may be appropriated by law to the Authority for  
10 the purposes of paying the debt service requirements on all  
11 bonds and notes, including bonds and notes issued to refund or  
12 advance refund bonds and notes issued under this Section,  
13 Section 13.1, or issued to refund or advance refund bonds and  
14 notes otherwise issued under this Act, (collectively referred  
15 to as "bonds") to be issued by the Authority under this Section  
16 in an aggregate original principal amount (excluding the amount  
17 of any bonds and notes issued to refund or advance refund bonds  
18 or notes issued under this Section and Section 13.1) not to  
19 exceed \$2,557,000,000 ~~\$2,107,000,000~~ for the purposes of hotel  
20 construction and related necessary capital improvements and  
21 other needed capital improvements to existing facilities  
22 ~~carrying out and performing its duties and exercising its~~  
23 ~~powers under this Act.~~ No bonds issued to refund or advance  
24 refund bonds issued under this Section may mature later than 40  
25 years from the date of issuance of the refunding or advance

1 ~~refunding bonds the longest maturity date of the series of~~  
2 ~~bonds being refunded.~~ After the aggregate original principal  
3 amount of bonds authorized in this Section has been issued, the  
4 payment of any principal amount of such bonds does not  
5 authorize the issuance of additional bonds (except refunding  
6 bonds). Any bonds and notes issued under this Section in any  
7 year in which there is an outstanding "post-2010 deficiency  
8 amount" as that term is defined in Section 13 (g)(3) of this  
9 Act shall provide for the payment to the State Treasurer of the  
10 amount of that deficiency.

11 On the first day of each month commencing after July 1,  
12 1993, amounts, if any, on deposit in the McCormick Place  
13 Expansion Project Fund shall, subject to appropriation, be paid  
14 in full to the Authority or, upon its direction, to the trustee  
15 or trustees for bondholders of bonds that by their terms are  
16 payable from the moneys received from the McCormick Place  
17 Expansion Project Fund, until an amount equal to 100% of the  
18 aggregate amount of the principal and interest in the fiscal  
19 year, including that pursuant to sinking fund requirements, has  
20 been so paid and deficiencies in reserves shall have been  
21 remedied.

22 The State of Illinois pledges to and agrees with the  
23 holders of the bonds of the Metropolitan Pier and Exposition  
24 Authority issued under this Section that the State will not  
25 limit or alter the rights and powers vested in the Authority by  
26 this Act so as to impair the terms of any contract made by the

1 Authority with those holders or in any way impair the rights  
2 and remedies of those holders until the bonds, together with  
3 interest thereon, interest on any unpaid installments of  
4 interest, and all costs and expenses in connection with any  
5 action or proceedings by or on behalf of those holders are  
6 fully met and discharged; provided that any increase in the Tax  
7 Act Amounts specified in Section 3 of the Retailers' Occupation  
8 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service  
9 Use Tax Act, and Section 9 of the Service Occupation Tax Act  
10 required to be deposited into the Build Illinois Bond Account  
11 in the Build Illinois Fund pursuant to any law hereafter  
12 enacted shall not be deemed to impair the rights of such  
13 holders so long as the increase does not result in the  
14 aggregate debt service payable in the current or any future  
15 fiscal year of the State on all bonds issued pursuant to the  
16 Build Illinois Bond Act and the Metropolitan Pier and  
17 Exposition Authority Act and payable from tax revenues  
18 specified in Section 3 of the Retailers' Occupation Tax Act,  
19 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
20 Act, and Section 9 of the Service Occupation Tax Act exceeding  
21 33 1/3% of such tax revenues for the most recently completed  
22 fiscal year of the State at the time of such increase. In  
23 addition, the State pledges to and agrees with the holders of  
24 the bonds of the Authority issued under this Section that the  
25 State will not limit or alter the basis on which State funds  
26 are to be paid to the Authority as provided in this Act or the



1 use of those funds so as to impair the terms of any such  
2 contract; provided that any increase in the Tax Act Amounts  
3 specified in Section 3 of the Retailers' Occupation Tax Act,  
4 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
5 Act, and Section 9 of the Service Occupation Tax Act required  
6 to be deposited into the Build Illinois Bond Account in the  
7 Build Illinois Fund pursuant to any law hereafter enacted shall  
8 not be deemed to impair the terms of any such contract so long  
9 as the increase does not result in the aggregate debt service  
10 payable in the current or any future fiscal year of the State  
11 on all bonds issued pursuant to the Build Illinois Bond Act and  
12 the Metropolitan Pier and Exposition Authority Act and payable  
13 from tax revenues specified in Section 3 of the Retailers'  
14 Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of  
15 the Service Use Tax Act, and Section 9 of the Service  
16 Occupation Tax Act exceeding 33 1/3% of such tax revenues for  
17 the most recently completed fiscal year of the State at the  
18 time of such increase. The Authority is authorized to include  
19 these pledges and agreements with the State in any contract  
20 with the holders of bonds issued under this Section.

21 The State shall not be liable on bonds of the Authority  
22 issued under this Section those bonds shall not be a debt of  
23 the State, and this Act shall not be construed as a guarantee  
24 by the State of the debts of the Authority. The bonds shall  
25 contain a statement to this effect on the face of the bonds.

26 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

1 (70 ILCS 210/14) (from Ch. 85, par. 1234)

2 Sec. 14. Board; compensation. The governing and  
3 administrative body of the Authority shall be a board known as  
4 the Metropolitan Pier and Exposition Board. On the effective  
5 date of this amendatory Act of the 96th General Assembly, the  
6 Trustee shall assume the duties and powers of the Board for a  
7 period of 18 months or until the Board is fully constituted,  
8 whichever is later. Any action requiring Board approval shall  
9 be deemed approved by the Board if the Trustee approves the  
10 action in accordance with Section 14.5. Beginning the first  
11 Monday of the month occurring 18 months after the effective  
12 date of this amendatory Act of the 96th General Assembly, the  
13 Board shall consist of 9 members. The Governor shall appoint 4  
14 members to the Board, subject to the advice and consent of the  
15 Senate. The Mayor shall appoint 4 members to the Board. At  
16 least one member of the Board shall represent the interests of  
17 labor and at least one member of the Board shall represent the  
18 interests of the convention industry. A majority of the members  
19 appointed by the Governor and Mayor shall appoint a ninth  
20 member to serve as the chairperson. The Board shall be fully  
21 constituted when a quorum has been appointed. The members of  
22 the board shall be individuals of generally recognized ability  
23 and integrity. No member of the Board may be (i) an officer or  
24 employee of, or a member of a board, commission or authority  
25 of, the State, any unit of local government or any school

1 district or (ii) a person who served on the Board prior to the  
2 effective date of this amendatory Act of the 96th General  
3 Assembly.

4 Of the initial members appointed by the Governor, one shall  
5 serve for a term expiring June 1, 2013, one shall serve for a  
6 term expiring June 1, 2014, one shall serve for a term expiring  
7 June 1, 2015, and one shall serve for a term expiring June 1,  
8 2016, as determined by the Governor. Of the initial members  
9 appointed by the Mayor, one shall serve for a term expiring  
10 June 1, 2013, one shall serve for a term expiring June 1, 2014,  
11 one shall serve for a term expiring June 1, 2015, and one shall  
12 serve for a term expiring June 1, 2016, as determined by the  
13 Mayor. The initial chairperson appointed by the Board shall  
14 serve a term for a term expiring June 1, 2015. Successors shall  
15 be appointed to 4-year terms. No person may be appointed to  
16 more than 2 terms.

17 Members of the Board ~~They~~ shall serve without compensation,  
18 but shall be reimbursed for actual expenses incurred by them in  
19 the performance of their duties. ~~However, any member of the~~  
20 ~~board who is appointed to the office of secretary treasurer may~~  
21 ~~receive compensation for his or her services as such officer.~~  
22 All members of the Board and employees of the Authority are  
23 subject to the Illinois Governmental Ethics Act, in accordance  
24 with its terms.

25 ~~Thirty days after the effective date of this amendatory Act~~  
26 ~~of the 96th General Assembly, the Board shall consist of 7~~

1 ~~interim members. The Board shall be fully constituted when a~~  
2 ~~quorum has been appointed.~~

3 (Source: P.A. 96-882, eff. 2-17-10.)

4 (70 ILCS 210/14.2 new)

5 Sec. 14.2. Ethical conduct.

6 (a) The Trustee, members of the interim board, members of  
7 the Board, and all employees of the Authority shall comply with  
8 the provisions of the Illinois Governmental Ethics Act and  
9 carry out duties and responsibilities in a manner that  
10 preserves the public trust and confidence in the Authority. The  
11 Trustee, members of the interim board, members of the Board,  
12 and all employees of the Authority, including the spouse and  
13 immediate family members of such person shall not:

14 (1) use or attempt to use their position to secure or  
15 attempt to secure any privilege, advantage, favor, or  
16 influence for himself or herself or others;

17 (2) accept for personal use any gift, gratuity,  
18 service, compensation, travel, lodging, or thing of value,  
19 with the exception of unsolicited items of an incidental  
20 nature, from any person, corporation, or entity doing  
21 business with the Authority;

22 (3) hold or pursue employment, office, position,  
23 business, or occupation that may conflict with his or her  
24 official duties;

25 (4) influence any person or corporation doing business

1 with the Authority to hire or contract with any person or  
2 corporation for any compensated work;

3 (5) engage in any activity that constitutes a conflict  
4 of interest; or

5 (6) have a financial interest, directly or indirectly,  
6 in any contract or subcontract for the performance of any  
7 work for the Authority or a party to a contract with the  
8 Authority, except this does not apply to an interest in any  
9 such entity through an indirect means, such as through a  
10 mutual fund.

11 (b) The Board shall develop an annual ethics training  
12 program for members of the Board and all employees of the  
13 Authority.

14 (c) No Trustee, member on the interim board, Board, or an  
15 employee of the Authority, or spouse or immediate family member  
16 living with such person, shall, within a period of one year  
17 immediately after termination of service or employment,  
18 knowingly accept employment or receive compensation or fees for  
19 services from a person or entity if the member or employee  
20 participated personally or substantially in the award of a  
21 contract or in making a licensing decision.

22 (d) Notwithstanding any other provision of this Act, the  
23 Authority shall not enter into an agreement for consulting  
24 services with or provide compensation or fees for consulting  
25 services to the chief executive officer on April 1, 2010, a  
26 member of the interim board on April 1, 2010, or any member of

1 the interim board or Board appointed on or after the effective  
2 date of this amendatory Act of the 96th General Assembly.

3 (70 ILCS 210/14.5 new)

4 Sec. 14.5. Trustee of the Authority.

5 (a) Beginning on the effective date of this amendatory Act  
6 of the 96th General Assembly, the Authority shall be governed  
7 by a Trustee for a term of 18 months or until the Board created  
8 in this amendatory Act of the 96th General Assembly appoints a  
9 chief executive officer, whichever is longer. James Reilly  
10 shall serve as the Trustee of the Authority and assume all  
11 duties and powers of the Board and the chief executive officer.  
12 The Trustee shall take all actions necessary to carry into  
13 effect the provisions of this Act and this amendatory Act of  
14 the 96th General Assembly. The Trustee shall receive an annual  
15 salary equal to the current salary of the chief executive  
16 officer, minus 5%.

17 (b) It shall be the duty of the Trustee:

18 (1) to ensure the proper administration of the  
19 Authority;

20 (2) to submit to the interim board monthly reports  
21 detailing actions taken and the general status of the  
22 Authority;

23 (3) to report to the General Assembly and Governor no  
24 later than January 1, 2011, whether Navy Pier should remain  
25 within the control of the Authority or serve as an entity

1 independent from the Authority;

2 (4) to enter into an agreement with a contractor or  
3 private manager to operate the buildings and facilities of  
4 the Authority, provided that the agreement is procured  
5 using a request for proposal process in a manner  
6 substantially similar to the Procurement Code;

7 (5) to enter into any agreements to license naming  
8 rights of any building or facility of the Authority,  
9 provided the Trustee determines such an agreement is in the  
10 best interest of the Authority;

11 (6) to ensure the proper implementation,  
12 administration, and enforcement of Section 5.4 of this Act;  
13 and

14 (7) to ensure that any contract of the Authority to  
15 provide food or beverage in the buildings and facilities of  
16 the Authority, except Navy Pier, shall be provided at a  
17 rate not to exceed the cost established in the contract.

18 (c) The Trustee shall notify the interim board prior to  
19 entering into an agreement for a term of more than 24 months or  
20 with a total value in excess of \$100,000. Notification shall  
21 include the purpose of the agreement, a description of the  
22 agreement, disclosure of parties to the agreement, and the  
23 total value of the agreement. Within 10 days after receiving  
24 notice, the interim board may prohibit the Trustee from  
25 entering into the agreement by a resolution approved by at  
26 least 5 members of the interim board. The interim board may

1 veto any other action of the Trustee by a resolution approved  
2 by at least 5 members of the interim board, provided that the  
3 resolution is adopted within 30 days after the action.

4 (d) Any provision of this Act that requires approval by the  
5 Chair of the Board or at least the approval of a majority of  
6 the Board shall be deemed approved if the Trustee approves the  
7 action, subject to the restrictions in subsection (c).

8 (70 ILCS 210/15) (from Ch. 85, par. 1235)

9 Sec. 15. Interim board members.

10 (a) Notwithstanding any provision of this Section to the  
11 contrary, the term of office of each interim member of the  
12 Board ends on the effective date of this amendatory Act of the  
13 96th General Assembly ~~30 days after the effective date of this~~  
14 ~~amendatory Act of the 96th General Assembly, and those members~~  
15 ~~shall no longer hold office.~~

16 (b) Within 30 days after the effective date of this  
17 amendatory Act of the 96th General Assembly ~~the effective date~~  
18 ~~of this amendatory Act of the 96th General Assembly,~~ the  
19 interim board shall consist of 7 members. The Governor shall  
20 appoint 3 interim members to the Board, subject to the advice  
21 and consent of the Senate. The Mayor shall appoint 3 members to  
22 the interim board. At least one member of the interim board  
23 shall represent the interests of labor and at least one member  
24 of the interim board shall represent the interests of the  
25 convention industry. A majority of the members appointed by the



1 Governor and Mayor shall appoint a seventh member to serve as  
2 the chairperson. No member of the interim board may be (i) an  
3 officer or employee of or a member of a Board, commission, or  
4 authority of the State, any unit of local government, or any  
5 school district or (ii) a person who served on the interim  
6 board or Board prior to the effective date of this amendatory  
7 Act of the 96th General Assembly. A vacancy shall be filled in  
8 the same manner as an original appointment. ~~At least one of the~~  
9 ~~members appointed by the Governor must have academic~~  
10 ~~credentials in labor law or human resources. Within 30 days~~  
11 ~~after the effective date of this amendatory Act of the 96th~~  
12 ~~General Assembly, the Mayor of the City of Chicago shall (i)~~  
13 ~~appoint 3 interim members to the Board and (ii) appoint,~~  
14 ~~subject to the approval of the Governor, a chairperson of the~~  
15 ~~interim board. The appointment of the chairperson shall be~~  
16 ~~deemed to be approved unless the Governor disapproves the~~  
17 ~~appointment in writing within 15 days after notice thereof.~~

18 (c) The interim board members shall serve until the a new  
19 Board created in Section 14 is fully constituted ~~is created by~~  
20 ~~the General Assembly by law.~~

21 The Governor and the Mayor of the City of Chicago shall  
22 certify their respective appointees to the Secretary of State.  
23 Within 30 days after certification of his or her appointment,  
24 and before entering upon the duties of his or her office, each  
25 member of the Board shall take and subscribe the constitutional  
26 oath of office and file it in the office of the Secretary of

1 State.

2 (Source: P.A. 96-882, eff. 2-17-10.)

3 (70 ILCS 210/22) (from Ch. 85, par. 1242)

4 Sec. 22. Chief executive officer.

5 (a) ~~The Governor shall appoint, subject to the approval of~~  
6 ~~the Mayor (which approval shall be deemed granted unless a~~  
7 ~~written disapproval is made within 15 days after notice of the~~  
8 ~~appointment), a~~ chief executive officer of the Authority,  
9 ~~subject to the general control of the Board, who~~ shall be  
10 responsible for the management of the properties, business and  
11 employees of the authority, shall direct the enforcement of all  
12 ordinances, resolutions, rules and regulations of the Board,  
13 and shall perform such other duties as may be prescribed from  
14 time to time by the Board. The chief executive officer, in his  
15 discretion, may make recommendations to the Board with respect  
16 to appointments pursuant to this Section 22, contracts and  
17 policies and procedures. Any officers, attorneys, engineers,  
18 consultants, agents and employees appointed in accordance with  
19 this Section 22 shall report to the chief executive officer.

20 (b) The Board may appoint other officers who are subject to  
21 the general control of the Board and who are subordinate to the  
22 chief executive officer. The Board shall provide for the  
23 appointment of such other officers, attorneys, engineers,  
24 consultants, agents and employees as may be necessary. It shall  
25 define their duties and require bonds of such of them as the

1 Board may designate.

2 (c) The chief executive officer and other officers  
3 appointed by the Board pursuant to this Section shall be exempt  
4 from taking and subscribing any oath of office and shall not be  
5 members of the Board. The compensation of the chief executive  
6 officer and all other officers, attorneys, consultants, agents  
7 and employees shall be fixed by the Board.

8 (d) The Board shall, ~~within 180 days after the effective~~  
9 ~~date of this amendatory Act of 1985,~~ adopt a personnel code  
10 governing the Authority's employment, evaluation, promotion  
11 and discharge of employees. Such code may be modeled after the  
12 standards and procedures found in the Personnel Code, including  
13 provisions for (i) competitive examinations, (ii) eligibility  
14 lists for appointment and promotion, (iii) probationary  
15 periods and performance records, (iv) layoffs, discipline and  
16 discharges, and (v) such other matters, not inconsistent with  
17 law, as may be necessary for the proper and efficient operation  
18 of the Authority and its facilities.

19 The Authority shall conduct an annual review of (i) the  
20 performance of the officers appointed by the Board who are  
21 subordinate to the chief executive officer and (ii) the  
22 services provided by outside attorneys, construction managers,  
23 or consultants who have been retained by, or performed services  
24 for, the Authority during the previous twelve month period.

25 (e) Notwithstanding any provision of this Act to the  
26 contrary, the position of chief executive officer ends on the

1 effective date of this amendatory Act of the 96th General  
2 Assembly. The Trustee shall assume all of the responsibilities  
3 of the chief executive officer. The Board created by this  
4 amendatory Act of the 96th General Assembly shall appoint a  
5 chief executive officer, provided the chief executive officer  
6 shall not be appointed until the Trustee has serviced a term of  
7 18 months.

8 (Source: P.A. 91-422, eff. 1-1-00.)

9 (70 ILCS 210/25.1) (from Ch. 85, par. 1245.1)

10 Sec. 25.1. (a) This Section applies to ~~(i) contracts in~~  
11 ~~excess of \$10,000 for professional services provided to the~~  
12 ~~Authority, including the services of accountants, architects,~~  
13 ~~attorneys, engineers, physicians, superintendents of~~  
14 ~~construction, and other similar professionals possessing a~~  
15 ~~high degree of skill, (ii) agreements described in Section~~  
16 ~~5(h), and (iii) contracts described in Section 5(j).~~

17 (b) When the Authority proposes to enter into a contract or  
18 agreement under this Section, the Authority shall give public  
19 notice soliciting proposals for the contract or agreement by  
20 publication at least twice in one or more daily newspapers in  
21 general circulation in the metropolitan area. The second notice  
22 shall be published not less than 10 days before the date on  
23 which the Authority expects to select the contractor. The  
24 notice shall include a general description of the nature of the  
25 contract or agreement which the Authority is seeking and the

1 procedure by which a person or firm interested in the contract  
2 or agreement may make its proposal to the Authority for  
3 consideration for the contract or agreement.

4 A request for proposals must be extended to a sufficient  
5 number of prospective providers of the required services or  
6 prospective bidders to assure that public interest in  
7 competition is adequately served.

8 The provisions of this subsection (b) do not apply if:

9 (1) the Authority concludes that there is a single  
10 source of the expertise or knowledge required or that one  
11 person can clearly perform the required tasks more  
12 satisfactorily because of the person's prior work;  
13 however, this exemption shall be narrowly construed and  
14 applies only if a written report that details the reasons  
15 for the exemption is entered into the minutes of the  
16 Authority and the Chairman has authorized in writing  
17 contract negotiations with the single source; or

18 (2) the service is to be provided by or the agreement  
19 is with a State agency, a federal agency, a political  
20 subdivision of the State, or a corporation organized under  
21 the General Not For Profit Corporation Act of 1986; or

22 (3) within 60 days of the effective date of this  
23 amendatory Act of 1985, the Authority enters into a written  
24 contract for professional services of the same kind with  
25 any person providing such professional services as of such  
26 effective date.

1           A request for proposals must contain a description of the  
2 work to be performed under the contract and the terms under  
3 which the work is to be performed or a description of the terms  
4 of the agreement with respect to the use or occupancy of the  
5 grounds, buildings, or facilities. A request for proposals must  
6 contain that information necessary for a prospective  
7 contractor or bidder to submit a response or contain references  
8 to any information that cannot reasonably be included with the  
9 request. The request for proposals must provide a description  
10 of the factors that will be considered by the Authority when it  
11 evaluates the proposals received.

12           Nothing in this subsection limits the power of the  
13 Authority to use additional means that it may consider  
14 appropriate to notify prospective contractors or bidders that  
15 it proposes to enter into a contract or agreement.

16           (c) After the responses are submitted, the Authority shall  
17 evaluate them. Each proposal received must be evaluated using  
18 the same factors as those set out in the request for proposals.

19           Any person that submits a response to a request for  
20 proposals under this Section shall disclose in the response the  
21 name of each individual having a beneficial interest directly  
22 or indirectly of more than 7 1/2% in such person and, if such  
23 person is a corporation, the names of each of its officers and  
24 directors. The person shall notify the Board of any changes in  
25 its ownership or its officers or directors at the time such  
26 changes occur if the change occurs during the pendency of a

1 proposal or a contract.

2 (d) All contracts and agreements under this Section,  
3 whether or not exempted hereunder, shall be authorized and  
4 approved by the Board and shall be set forth in a writing  
5 executed by the contractor and the Authority. No payment shall  
6 be made under this Section until a written contract or  
7 agreement shall be so authorized, approved and executed,  
8 provided that payments for professional services may be made  
9 without a written contract to persons providing such services  
10 to the Authority as of the effective date of this amendatory  
11 Act of 1985 for sixty days from such date.

12 (e) A copy of each contract or agreement (whether or not  
13 exempted hereunder) and the response, if any, to the request  
14 for proposals upon which the contract was awarded must be filed  
15 with the Secretary of the Authority and is required to be open  
16 for public inspection. The request for proposals and the name  
17 and address of each person who submitted a response to it must  
18 also accompany the filed copies.

19 (Source: P.A. 91-422, eff. 1-1-00.)

20 (70 ILCS 210/25.4 new)

21 Sec. 25.4. Contracts for professional services.

22 (a) When the Authority proposes to enter into a contract or  
23 agreement for professional services, other than the marketing  
24 agreement required in Section 5.6, the Authority shall use a  
25 request for proposal process in a manner substantially similar

1 to the Procurement Code.

2 (b) Any person that submits a response to a request for  
3 proposals under this Section shall disclose in the response the  
4 name of each individual having a beneficial interest directly  
5 or indirectly of more than 7 1/2% in such person and, if such  
6 person is a corporation, the names of each of its officers and  
7 directors. The person shall notify the Board of any changes in  
8 its ownership or its officers or directors at the time such  
9 changes occur if the change occurs during the pendency of a  
10 proposal or a contract.

11 (c) All contracts and agreements under this Section shall  
12 be authorized and approved by the Board and shall be set forth  
13 in a writing executed by the contractor and the Authority. No  
14 payment shall be made under this Section until a written  
15 contract or agreement shall be so authorized, approved, and  
16 executed. A copy of each contract or agreement (whether or not  
17 exempted under this Section) and the response, if any, to the  
18 request for proposals upon which the contract was awarded must  
19 be filed with the Secretary of the Authority and is required to  
20 be open for public inspection.

21 (d) This Section applies to (i) contracts in excess of  
22 \$25,000 for professional services provided to the Authority,  
23 including the services of accountants, architects, attorneys,  
24 engineers, physicians, superintendents of construction,  
25 financial advisors, bond trustees, and other similar  
26 professionals possessing a high degree of skill; (ii)



1 agreements described in Section 5(h); (iii) contracts  
2 described in Section 5(j); and (iv) contracts or bond purchase  
3 agreements in excess of \$10,000 with underwriters or investment  
4 bankers with respect to sale of the Authority's bonds under  
5 this Act. This Section shall not apply to contracts for  
6 professional services to be provided by, or the agreement is  
7 with, a State agency, federal agency, or unit of local  
8 government.

9 (70 ILCS 210/25.5 new)

10 Sec. 25.5. Prohibition on political contributions.

11 (a) Any business entity whose contracts with the Authority,  
12 in the aggregate, annually total more than \$50,000, and any  
13 affiliated entities or affiliated persons of such business  
14 entity, are prohibited from making any contributions to any  
15 political committees established to promote the candidacy of  
16 (i) the officeholder responsible for awarding the contracts or  
17 (ii) any other declared candidate for that office. This  
18 prohibition shall be effective for the duration of the term of  
19 office of the incumbent officeholder awarding the contracts or  
20 for a period of 2 years following the expiration or termination  
21 of the contracts, whichever is longer.

22 (b) Any business entity whose aggregate pending bids and  
23 proposals on contracts with the Authority total more than  
24 \$50,000, or whose aggregate pending bids and proposals on  
25 contracts with the Authority combined with the business

1 entity's aggregate annual total value of contracts with the  
2 Authority exceed \$50,000, and any affiliated entities or  
3 affiliated persons of such business entity, are prohibited from  
4 making any contributions to any political committee  
5 established to promote the candidacy of the officeholder  
6 responsible for awarding the contract on which the business  
7 entity has submitted a bid or proposal during the period  
8 beginning on the date the invitation for bids or request for  
9 proposals is issued and ending on the day after the date the  
10 contract is awarded.

11 (c) All contracts between the Authority and a business  
12 entity that violate subsection (a) or (b) shall be voidable. If  
13 a business entity violates subsection (b) 3 or more times  
14 within a 36-month period, then all contracts between the  
15 Authority and that business entity shall be void, and that  
16 business entity shall be prohibited from entering into any  
17 contract with the Authority for 3 years after the date of the  
18 last violation.

19 (d) Any political committee that has received a  
20 contribution in violation of subsection (a) or (b) shall pay an  
21 amount equal to the value of the contribution to the State no  
22 more than 30 days after notice of the violation. Payments  
23 received by the State pursuant to this subsection shall be  
24 deposited into the McCormick Place Expansion Project Fund.

25 (e) For purposes of this Section, the Governor and the  
26 Mayor of the City of Chicago shall each be considered the

1 officeholder responsible for awarding contracts by the  
2 Authority. The terms "contribution", "declared candidate",  
3 "sponsoring entity", "affiliated entity", "business entity",  
4 and "executive employee" have the meanings established in  
5 Section 50-37 of the Illinois Procurement Code.

6 Section 97. Severability. The provisions of this Act are  
7 severable under Section 1.31 of the Statute on Statutes.

8 Section 99. Effective date. This Act takes effect upon  
9 becoming law."