



## 98TH GENERAL ASSEMBLY

### State of Illinois

### 2013 and 2014

#### HB4198

by Rep. La Shawn K. Ford

#### SYNOPSIS AS INTRODUCED:

New Act

50 ILCS 615/15

70 ILCS 210/13

70 ILCS 2605/17

from Ch. 85, par. 1233

from Ch. 42, par. 337

Creates the Nelson Mandela Memorial Road Act. Provides that Illinois Route 50 between U.S. Route 45 in Kankakee, Illinois and U.S. Route 41 in Skokie, Illinois is designated as Mandela Road in honor of Nelson Mandela. Requires appropriate signs to be erected to recognize the designation. Pre-empts home rule units from providing an alternative designation. Provides that driver's licenses and identification cards that list a former designation as the address of record shall remain valid until their scheduled expiration. Makes corresponding changes to the Local Government Facility Lease Act, the Metropolitan Pier and Exposition Authority Act, and the Metropolitan Water Reclamation District Act.

LRB098 15899 MLW 50944 b

FISCAL NOTE ACT  
MAY APPLY

HOME RULE NOTE  
ACT MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

1 AN ACT concerning transportation.

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

4 Section 1. Short title. This Act may be cited as the Nelson  
5 Mandela Memorial Road Act.

6 Section 5. Mandela Road. Illinois Route 50, beginning at  
7 U.S. Route 45 in Kankakee, Illinois and ending at U.S. Route 41  
8 in Skokie, Illinois, is designated as Mandela Road in honor of  
9 Nelson Mandela. Local units of government affected by this  
10 designation shall erect appropriate signage, remove signs  
11 displaying a former designation, and make whatever other  
12 changes are necessary to give effect to this designation.

13 Section 10. Home rule. The naming or designation of  
14 Illinois Route 50, beginning at U.S. Route 45 in Kankakee,  
15 Illinois and ending at U.S. Route 41 in Skokie, Illinois, is an  
16 exclusive power and function of the State. A home rule unit may  
17 not change this designation or provide alternative  
18 designations for this roadway. This Section is a denial and  
19 limitation of home rule powers and functions under subsection  
20 (h) of Section 6 of Article VII of the Illinois Constitution.

21 Section 15. Address changes. A person who has been issued a

1 driver's license under the Illinois Vehicle Code or an Illinois  
2 Identification Card under the Illinois Identification Card Act  
3 that is valid on the effective date of this Act and lists a  
4 former designation of Mandela Road as his or her address of  
5 record is not required to change his or her address on the  
6 driver's license or Illinois Identification Card until that  
7 driver's license or Illinois Identification Card expires.

8 Section 905. The Local Government Facility Lease Act is  
9 amended by changing Section 15 as follows:

10 (50 ILCS 615/15)

11 Sec. 15. Limitation on the expansion of airport property.  
12 Chicago Midway International Airport is facility property used  
13 for airport purposes under this Act. No runway of Chicago  
14 Midway International Airport shall be expanded beyond the  
15 territory bounded by 55th Street on the north, Mandela Road  
16 ~~Cicero Avenue~~ on the east, 63rd Street on the south, and  
17 Central Avenue on the west, as those avenues and streets are  
18 situated on the effective date of this Act.

19 (Source: P.A. 94-750, eff. 5-9-06.)

20 Section 910. The Metropolitan Pier and Exposition  
21 Authority Act is amended by changing Section 13 as follows:

22 (70 ILCS 210/13) (from Ch. 85, par. 1233)

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

4           (b) By ordinance the Authority shall, as soon as  
5 practicable after the effective date of this amendatory Act of  
6 1991, impose a Metropolitan Pier and Exposition Authority  
7 Retailers' Occupation Tax upon all persons engaged in the  
8 business of selling tangible personal property at retail within  
9 the territory described in this subsection at the rate of 1.0%  
10 of the gross receipts (i) from the sale of food, alcoholic  
11 beverages, and soft drinks sold for consumption on the premises  
12 where sold and (ii) from the sale of food, alcoholic beverages,  
13 and soft drinks sold for consumption off the premises where  
14 sold by a retailer whose principal source of gross receipts is  
15 from the sale of food, alcoholic beverages, and soft drinks  
16 prepared for immediate consumption.

17           The tax imposed under this subsection and all civil  
18 penalties that may be assessed as an incident to that tax shall  
19 be collected and enforced by the Illinois Department of  
20 Revenue. The Department shall have full power to administer and  
21 enforce this subsection, to collect all taxes and penalties so  
22 collected in the manner provided in this subsection, and to  
23 determine all rights to credit memoranda arising on account of  
24 the erroneous payment of tax or penalty under this subsection.  
25 In the administration of and compliance with this subsection,  
26 the Department and persons who are subject to this subsection

1 shall have the same rights, remedies, privileges, immunities,  
2 powers, and duties, shall be subject to the same conditions,  
3 restrictions, limitations, penalties, exclusions, exemptions,  
4 and definitions of terms, and shall employ the same modes of  
5 procedure applicable to this Retailers' Occupation Tax as are  
6 prescribed in Sections 1, 2 through 2-65 (in respect to all  
7 provisions of those Sections other than the State rate of  
8 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes  
9 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,  
10 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January  
11 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and  
12 after January 1, 1994, all applicable provisions of the Uniform  
13 Penalty and Interest Act that are not inconsistent with this  
14 Act, as fully as if provisions contained in those Sections of  
15 the Retailers' Occupation Tax Act were set forth in this  
16 subsection.

17 Persons subject to any tax imposed under the authority  
18 granted in this subsection may reimburse themselves for their  
19 seller's tax liability under this subsection by separately  
20 stating that tax as an additional charge, which charge may be  
21 stated in combination, in a single amount, with State taxes  
22 that sellers are required to collect under the Use Tax Act,  
23 pursuant to bracket schedules as the Department may prescribe.  
24 The retailer filing the return shall, at the time of filing the  
25 return, pay to the Department the amount of tax imposed under  
26 this subsection, less a discount of 1.75%, which is allowed to

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

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

13 Nothing in this subsection authorizes the Authority to  
14 impose a tax upon the privilege of engaging in any business  
15 that under the Constitution of the United States may not be  
16 made the subject of taxation by this State.

17 The Department shall forthwith pay over to the State  
18 Treasurer, ex officio, as trustee for the Authority, all taxes  
19 and penalties collected under this subsection for deposit into  
20 a trust fund held outside of the State Treasury.

21 As soon as possible after the first day of each month,  
22 beginning January 1, 2011, upon certification of the Department  
23 of Revenue, the Comptroller shall order transferred, and the  
24 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
25 local sales tax increment, as defined in the Innovation  
26 Development and Economy Act, collected under this subsection

1 during the second preceding calendar month for sales within a  
2 STAR bond district.

3 After the monthly transfer to the STAR Bonds Revenue Fund,  
4 on or before the 25th day of each calendar month, the  
5 Department shall prepare and certify to the Comptroller the  
6 amounts to be paid under subsection (g) of this Section, which  
7 shall be the amounts, not including credit memoranda, collected  
8 under this subsection during the second preceding calendar  
9 month by the Department, less any amounts determined by the  
10 Department to be necessary for the payment of refunds, less 2%  
11 of such balance, which sum shall be deposited by the State  
12 Treasurer into the Tax Compliance and Administration Fund in  
13 the State Treasury from which it shall be appropriated to the  
14 Department to cover the costs of the Department in  
15 administering and enforcing the provisions of this subsection,  
16 and less any amounts that are transferred to the STAR Bonds  
17 Revenue Fund. Within 10 days after receipt by the Comptroller  
18 of the certification, the Comptroller shall cause the orders to  
19 be drawn for the remaining amounts, and the Treasurer shall  
20 administer those amounts as required in subsection (g).

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

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

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

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

24           (2) that portion of the City of Chicago located within  
25 the following area: Beginning at the intersection of West  
26 55th Street with Central Avenue, then east along West 55th



1 Street to its intersection with Mandela Road ~~South Cicero~~  
2 ~~Avenue~~, then south along Mandela Road ~~South Cicero Avenue~~  
3 to its intersection with West 63rd Street, then west along  
4 West 63rd Street to its intersection with South Central  
5 Avenue, then north along South Central Avenue to the point  
6 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 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 per bus  
21 or van with a capacity of 1-12 passengers, \$36 per bus or van  
22 with a capacity of 13-24 passengers, and \$54 per bus or van  
23 with a capacity of over 24 passengers, and (iii) for each  
24 departure with passengers for hire from a commercial service  
25 airport in the metropolitan area in a bus or van operated by a  
26 person regulated by the Interstate Commerce Commission or

1 Illinois Commerce Commission, operating scheduled service from  
2 the airport, and charging fares on a per passenger basis: \$2  
3 per passenger for hire in each bus or van. The term "commercial  
4 service airports" means those airports receiving scheduled  
5 passenger service and enplaning more than 100,000 passengers  
6 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 Public Act 96-898, shall be  
3 paid forthwith to the State Treasurer, ex officio, for deposit  
4 into a trust fund held outside the State Treasury and shall be  
5 administered by the State Treasurer as provided in subsection  
6 (g) of this Section. All taxes, penalties, and interest  
7 attributable to any increase in the rate of tax authorized by  
8 Public Act 96-898 shall be paid by the State Treasurer as  
9 follows: 25% for deposit into the Convention Center Support  
10 Fund, to be used by the Village of Rosemont for the repair,  
11 maintenance, and improvement of the Donald E. Stephens  
12 Convention Center and for debt service on debt instruments  
13 issued for those purposes by the village and 75% to the  
14 Authority to be used for grants to an organization meeting the  
15 qualifications set out in Section 5.6 of this Act, provided the  
16 Metropolitan Pier and Exposition Authority has entered into a  
17 marketing agreement with such an organization.

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

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

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

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

5           (3) On July 20, 2010, the Comptroller shall certify to  
6           the Governor, the Treasurer, and the Chairman of the  
7           Authority the 2010 deficiency amount, which means the  
8           cumulative amount of transfers that were due from the trust  
9           fund to the McCormick Place Expansion Project Fund in  
10          fiscal years 2008, 2009, and 2010 under Section 13(g) of  
11          this Act, as it existed prior to May 27, 2010 (the  
12          effective date of Public Act 96-898), but not made. On July  
13          20, 2011 and on July 20 of each year through July 20, 2014,  
14          the Treasurer shall calculate for the previous fiscal year  
15          the surplus revenues in the trust fund and pay that amount  
16          to the Authority. On July 20, 2015 and on July 20 of each  
17          year thereafter, as long as bonds and notes issued under  
18          Section 13.2 or bonds and notes issued to refund those  
19          bonds and notes are outstanding, the Treasurer shall  
20          calculate for the previous fiscal year the surplus revenues  
21          in the trust fund and pay one-half of that amount to the  
22          State Treasurer for deposit into the General Revenue Fund  
23          until the 2010 deficiency amount has been paid and shall  
24          pay the balance of the surplus revenues to the Authority.  
25          "Surplus revenues" means the amounts remaining in the trust  
26          fund on June 30 of the previous fiscal year (A) after the

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

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



1 purposes of the Authority in fiscal years 2011 through 2015 in  
2 an amount not to exceed \$20,000,000 annually or \$80,000,000  
3 total, which amount shall be reduced \$0.75 for each dollar of  
4 the receipts of the Authority in that year from any contract  
5 entered into with respect to naming rights at McCormick Place  
6 under Section 5(m) of this Act. When bonds and notes issued  
7 under Section 13.2, or bonds or notes issued to refund those  
8 bonds and notes, are no longer outstanding, the balance in the  
9 trust fund shall be paid to the Authority.

10 (h) The ordinances imposing the taxes authorized by this  
11 Section shall be repealed when bonds and notes issued under  
12 Section 13.2 or bonds and notes issued to refund those bonds  
13 and notes are no longer outstanding.

14 (Source: P.A. 97-333, eff. 8-12-11; 98-463, eff. 8-16-13.)

15 Section 915. The Metropolitan Water Reclamation District  
16 Act is amended by changing Section 17 as follows:

17 (70 ILCS 2605/17) (from Ch. 42, par. 337)

18 Sec. 17. When it shall be necessary in making any  
19 improvements which any district is authorized by this Act to  
20 make, to enter upon any public property or property held for  
21 public use, such district shall have the power so to do and may  
22 acquire the necessary right of way over public property or such  
23 property held for public use in the same manner as is above  
24 provided for acquiring private property, and may enter upon,

1 use, widen, deepen and improve any navigable or other waters,  
2 waterways, canal or lake; and the channel or bed of any river,  
3 water course or stream used by such district as an outlet for  
4 drainage, may be changed in order to straighten the same, if  
5 the capacity of the channel is maintained unimpaired: Provided,  
6 the public use thereof shall not be unnecessarily interrupted  
7 or interfered with. Provided, further, that before any work  
8 shall be started, plans for such proposed change or  
9 straightening of streams shall first be submitted to the  
10 Department of Natural Resources of the State for approval and a  
11 permit obtained therefor under the seal of the Director of the  
12 Department. Provided, further, that the district shall have the  
13 power to acquire by purchase or contract, but not by  
14 condemnation, existing sanitary facilities, including, but not  
15 limited to, drains, ditches, outlets, sewers and sewage  
16 treatment plants owned by any sanitary district, city, village,  
17 incorporated town or other municipal corporation, township or  
18 county.

19 Every such district may build suitable bridges with  
20 suitable approaches thereto, with roadways and sidewalks  
21 thereon for public travel across its main drainage channel on  
22 the line of Crawford Avenue, sometimes called Fortieth Avenue,  
23 in the City of Chicago, as extended across the main channel;  
24 and also on the line of California Avenue in the City of  
25 Chicago as extended across the main drainage channel; also on  
26 the line of Mandela Road ~~Cicero Avenue~~, sometimes called

1 Forty-eight Avenue, in the City of Chicago, as extended across  
2 the main drainage channel; and on the line of Harlem Avenue,  
3 sometimes called Seventy-second Avenue, as extended across the  
4 main drainage channel, all in the county of Cook; Provided,  
5 that such bridges shall be without center piers and shall  
6 otherwise conform to the requirements of the Federal government  
7 with regard to the width of the channel, clearance and other  
8 regulations designed to prevent interference with commerce. In  
9 building such bridges and approaches thereto, such district  
10 shall have the power to go beyond the limits of its own  
11 property, to build viaducts over or subways under public or  
12 private property or the right-of-way of any railroad, and to  
13 acquire by purchase, condemnation or otherwise, the necessary  
14 land, and to do all other things necessary to make access to  
15 any such bridge more convenient and practicable. Said bridges  
16 with approaches, roadways and sidewalks thereon shall be  
17 thereafter maintained in good order for public travel by any  
18 such district as a corporate expense, and no compensation shall  
19 be demanded or required to be paid any such district for its  
20 land necessarily taken to form part of a street or highway to  
21 afford access to any such bridge or as compensation for such  
22 bridges and their appurtenances as aforesaid: Provided,  
23 however, that if any such bridges with approaches, viaducts,  
24 subways, roadways and sidewalks thereon shall lie wholly within  
25 the territorial limits of any one municipality, then any such  
26 bridges with approaches, viaducts, subways, roadways,

1 sidewalks and appurtenances shall on completion be turned over  
2 to the corporate authorities of any such municipality free of  
3 cost, and shall thereupon become the property of such  
4 municipality, and be maintained in good order for public travel  
5 by such municipality: And, provided, further, however, that if  
6 any land of such district or other land acquired by purchase,  
7 condemnation or otherwise is necessarily taken to form a part  
8 of a street or roadway leading to any such bridge, which land  
9 lies wholly within such municipality, or if such district shall  
10 enter into a contract with any such municipality for the  
11 dedication of the right of way for a street across or over any  
12 lands of such district adjoining such main channel for an  
13 approach, or roadway leading to any such bridge lying wholly  
14 within any such municipality, then such street shall become a  
15 part of the public highways of such municipality, and such  
16 municipality shall thereafter maintain such street and all  
17 parts and portions thereof and shall place any and all  
18 improvements that such municipality may deem necessary in such  
19 street without any cost or charge of any kind to the district.

20 (Source: P.A. 89-445, eff. 2-7-96.)