



Sen. Thomas Cullerton

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09800SB0508sam002

LRB098 04701 JLK 59514 a

1 AMENDMENT TO SENATE BILL 508

2 AMENDMENT NO. _____. Amend Senate Bill 508 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Municipal Code is amended by
5 changing Sections 8-3-14 and 8-3-14a and by adding Sections
6 8-3-14b and 8-3-14c as follows:

7 (65 ILCS 5/8-3-14) (from Ch. 24, par. 8-3-14)

8 Sec. 8-3-14. Municipal hotel operators' occupation tax.
9 The corporate authorities of any municipality may impose a tax
10 upon all persons engaged in such municipality in the business
11 of renting, leasing or letting rooms in a hotel, as defined in
12 "The Hotel Operators' Occupation Tax Act," at a rate not to
13 exceed 6% in the City of East Peoria and in the Village of
14 Morton and 5% in all other municipalities of the gross rental
15 receipts from such renting, leasing or letting, excluding,
16 however, from gross rental receipts, the proceeds of such

1 renting, leasing or letting to permanent residents of that
2 hotel and proceeds from the tax imposed under subsection (c) of
3 Section 13 of the Metropolitan Pier and Exposition Authority
4 Act, and may provide for the administration and enforcement of
5 the tax, and for the collection thereof from the persons
6 subject to the tax, as the corporate authorities determine to
7 be necessary or practicable for the effective administration of
8 the tax. The municipality may not impose a tax under this
9 Section if it imposes a tax under Section 8-3-14a.

10 Persons subject to any tax imposed pursuant to authority
11 granted by this Section may reimburse themselves for their tax
12 liability for such tax by separately stating such tax as an
13 additional charge, which charge may be stated in combination,
14 in a single amount, with State tax imposed under "The Hotel
15 Operators' Occupation Tax Act".

16 Nothing in this Section shall be construed to authorize a
17 municipality to impose a tax upon the privilege of engaging in
18 any business which under the constitution of the United States
19 may not be made the subject of taxation by this State.

20 Except as otherwise provided in this Division, the ~~The~~
21 amounts collected by any municipality pursuant to this Section
22 shall be expended by the municipality solely to promote tourism
23 and conventions within that municipality or otherwise to
24 attract nonresident overnight visitors to the municipality.

25 No funds received pursuant to this Section shall be used to
26 advertise for or otherwise promote new competition in the hotel

1 business.

2 (Source: P.A. 95-967, eff. 9-23-08; 96-238, eff. 8-11-09.)

3 (65 ILCS 5/8-3-14a)

4 Sec. 8-3-14a. Municipal hotel use tax.

5 (a) The corporate authorities of any municipality may
6 impose a tax upon the privilege of renting or leasing rooms in
7 a hotel within the municipality at a rate not to exceed 5% of
8 the rental or lease payment. The corporate authorities may
9 provide for the administration and enforcement of the tax and
10 for the collection thereof from the persons subject to the tax,
11 as the corporate authorities determine to be necessary or
12 practical for the effective administration of the tax.

13 (b) Each hotel in the municipality shall collect the tax
14 from the person making the rental or lease payment at the time
15 that the payment is tendered to the hotel. The hotel shall, as
16 trustee, remit the tax to the municipality.

17 (c) The tax authorized under this Section does not apply to
18 any rental or lease payment by a permanent resident of that
19 hotel or to any payment made to any hotel that is subject to
20 the tax imposed under subsection (c) of Section 13 of the
21 Metropolitan Pier and Exposition Authority Act. A municipality
22 may not impose a tax under this Section if it imposes a tax
23 under Section 8-3-14. Nothing in this Section may be construed
24 to authorize a municipality to impose a tax upon the privilege
25 of engaging in any business that under the Constitution of the

1 United States may not be made the subject of taxation by this
2 State.

3 (d) Except as otherwise provided in this Division, the ~~The~~
4 moneys collected by a municipality under this Section may be
5 expended solely to promote tourism and conventions within that
6 municipality or otherwise to attract nonresident overnight
7 visitors to the municipality. No moneys received under this
8 Section may be used to advertise for or otherwise promote new
9 competition in the hotel business.

10 (e) As used in this Section, "hotel" has the meaning set
11 forth in Section 2 of the Hotel Operators' Occupation Tax Act.
12 (Source: P.A. 96-238, eff. 8-11-09.)

13 (65 ILCS 5/8-3-14b new)

14 Sec. 8-3-14b. Municipal hotel operators' tax in DuPage
15 County. For any municipality located within DuPage County, not
16 less than 75% of the amounts collected pursuant to Section
17 8-3-14 shall be expended by the municipality to promote tourism
18 and conventions within that municipality or otherwise to
19 attract nonresident overnight visitors to the municipality,
20 and the remainder of the amounts collected by a municipality
21 within DuPage County pursuant to Section 8-3-14 may be expended
22 by the municipality for economic development or capital
23 infrastructure.

24 This Section is repealed on December 31, 2016.

1 (65 ILCS 5/8-3-14c new)

2 Sec. 8-3-14c. Municipal hotel use tax in DuPage County. For
3 any municipality located within DuPage County, not less than
4 75% of the amounts collected pursuant to Section 8-3-14a shall
5 be expended by the municipality to promote tourism and
6 conventions within that municipality or otherwise to attract
7 nonresident overnight visitors to the municipality, and the
8 remainder of the amounts collected by a municipality within
9 DuPage County pursuant to Section 8-3-14a may be expended by
10 the municipality for economic development or capital
11 infrastructure.

12 This Section is repealed on December 31, 2016."