



Sen. Toi W. Hutchinson

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1 AMENDMENT TO SENATE BILL 1162

2 AMENDMENT NO. _____. Amend Senate Bill 1162 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Hotel Operators' Occupation Tax Act is
5 amended by changing Section 3 as follows:

6 (35 ILCS 145/3) (from Ch. 120, par. 481b.33)

7 Sec. 3. Rate; exemptions ~~Exemption~~.

8 (a) A tax is imposed upon persons engaged in the business
9 of renting, leasing or letting rooms in a hotel at the rate of
10 5% of 94% of the gross rental receipts from such renting,
11 leasing or letting, excluding, however, from gross rental
12 receipts, the proceeds of such renting, leasing or letting to
13 permanent residents of that hotel and proceeds from the tax
14 imposed under subsection (c) of Section 13 of the Metropolitan
15 Pier and Exposition Authority Act.

16 (b) Commencing on the first day of the first month after

1 the month this amendatory Act of 1984 becomes law, there shall
2 be imposed an additional tax upon persons engaged in the
3 business of renting, leasing or letting rooms in a hotel at the
4 rate of 1% of 94% of the gross rental receipts from such
5 renting, leasing or letting, excluding, however, from gross
6 rental receipts, the proceeds of such renting, leasing or
7 letting to permanent residents of that hotel and proceeds from
8 the tax imposed under subsection (c) of Section 13 of the
9 Metropolitan Pier and Exposition Authority Act.

10 (c) No funds received pursuant to this Act shall be used to
11 advertise for or otherwise promote new competition in the hotel
12 business.

13 (d) However, such tax is not imposed upon the privilege of
14 engaging in any business in Interstate Commerce or otherwise,
15 which business may not, under the Constitution and Statutes of
16 the United States, be made the subject of taxation by this
17 State. In addition, the tax is not imposed upon gross rental
18 receipts for which the hotel operator is prohibited from
19 obtaining reimbursement for the tax from the customer by reason
20 of a federal treaty.

21 (e) Persons subject to the tax imposed by this Act may
22 reimburse themselves for their tax liability under this Act by
23 separately stating such tax as an additional charge, which
24 charge may be stated in combination, in a single amount, with
25 any tax imposed pursuant to Sections 8-3-13 and 8-3-14 of the
26 Illinois Municipal Code, and Section 25.05-10 of "An Act to

1 revise the law in relation to counties".

2 (f) If any hotel operator collects an amount (however
3 designated) which purports to reimburse such operator for hotel
4 operators' occupation tax liability measured by receipts which
5 are not subject to hotel operators' occupation tax, or if any
6 hotel operator, in collecting an amount (however designated)
7 which purports to reimburse such operator for hotel operators'
8 occupation tax liability measured by receipts which are subject
9 to tax under this Act, collects more from the customer than the
10 operators' hotel operators' occupation tax liability in the
11 transaction is, the customer shall have a legal right to claim
12 a refund of such amount from such operator. However, if such
13 amount is not refunded to the customer for any reason, the
14 hotel operator is liable to pay such amount to the Department.

15 (g) Notwithstanding any other provision of law, the tax is
16 not imposed on the renting, leasing, or letting of hotel rooms
17 to the American Red Cross for the provision or coordination of
18 disaster relief services.

19 (Source: P.A. 87-733.)

20 Section 10. The Counties Code is amended by changing
21 Section 5-1030 as follows:

22 (55 ILCS 5/5-1030) (from Ch. 34, par. 5-1030)

23 Sec. 5-1030. Hotel rooms, tax on gross rental receipts. The
24 corporate authorities of any county may by ordinance impose a

1 tax upon all persons engaged in such county in the business of
2 renting, leasing or letting rooms in a hotel which is not
3 located within a city, village, or incorporated town that
4 imposes a tax under Section 8-3-14 of the Illinois Municipal
5 Code, as defined in "The Hotel Operators' Occupation Tax Act",
6 at a rate not to exceed 5% of the gross rental receipts from
7 such renting, leasing or letting, excluding, however, from
8 gross rental receipts, the proceeds of such renting, leasing or
9 letting to permanent residents of that hotel, and may provide
10 for the administration and enforcement of the tax, and for the
11 collection thereof from the persons subject to the tax, as the
12 corporate authorities determine to be necessary or practicable
13 for the effective administration of the tax.

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

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

24 An ordinance or resolution imposing a tax hereunder or
25 effecting a change in the rate thereof shall be effective on
26 the first day of the calendar month next following its passage

1 and required publication.

2 The amounts collected by any county pursuant to this
3 Section shall be expended to promote tourism; conventions;
4 expositions; theatrical, sports and cultural activities within
5 that county or otherwise to attract nonresident overnight
6 visitors to the county.

7 Any county may agree with any unit of local government,
8 including any authority defined as a metropolitan exposition,
9 auditorium and office building authority, fair and exposition
10 authority, exposition and auditorium authority, or civic
11 center authority created pursuant to provisions of Illinois law
12 and the territory of which unit of local government or
13 authority is co-extensive with or wholly within such county, to
14 impose and collect for a period not to exceed 40 years, any
15 portion or all of the tax authorized pursuant to this Section
16 and to transmit such tax so collected to such unit of local
17 government or authority. The amount so paid shall be expended
18 by any such unit of local government or authority for the
19 purposes for which such tax is authorized. Any such agreement
20 must be authorized by resolution or ordinance, as the case may
21 be, of such county and unit of local government or authority,
22 and such agreement may provide for the irrevocable imposition
23 and collection of said tax at such rate, or amount as limited
24 by a given rate, as may be agreed upon for the full period of
25 time set forth in such agreement; and such agreement may
26 further provide for any other terms as deemed necessary or

1 advisable by such county and such unit of local government or
2 authority. Any such agreement shall be binding and enforceable
3 by either party to such agreement. Such agreement entered into
4 pursuant to this Section shall not in any event constitute an
5 indebtedness of such county subject to any limitation imposed
6 by statute or otherwise.

7 Notwithstanding any other provision of law, the tax is not
8 imposed on the renting, leasing, or letting of hotel rooms to
9 the American Red Cross for the provision or coordination of
10 disaster relief services.

11 (Source: P.A. 86-962.)

12 Section 15. The Illinois Municipal Code is amended by
13 changing Sections 8-3-14, 8-3-14a, and 11-74.3-6 as follows:

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

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

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

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

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

19 The amounts collected by any municipality pursuant to this
20 Section shall be expended by the municipality solely to promote
21 tourism and conventions within that municipality or otherwise
22 to attract nonresident overnight visitors to the municipality.

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

26 Notwithstanding any other provision of law, the tax is not

1 imposed on the renting, leasing, or letting of hotel rooms to
2 the American Red Cross for the provision or coordination of
3 disaster relief services.

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

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

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

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

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

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

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

5 (c-5) Notwithstanding any other provision of law, the tax
6 is not imposed on the renting or leasing of hotel rooms by the
7 American Red Cross for the provision or coordination of
8 disaster relief services.

9 (d) The moneys collected by a municipality under this
10 Section may be expended solely to promote tourism and
11 conventions within that municipality or otherwise to attract
12 nonresident overnight visitors to the municipality. No moneys
13 received under this Section may be used to advertise for or
14 otherwise promote new competition in the hotel business.

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

18 (65 ILCS 5/11-74.3-6)

19 Sec. 11-74.3-6. Business district revenue and obligations;
20 business district tax allocation fund.

21 (a) If the corporate authorities of a municipality have
22 approved a business district plan, have designated a business
23 district, and have elected to impose a tax by ordinance
24 pursuant to subsection (10) or (11) of Section 11-74.3-3, then
25 each year after the date of the approval of the ordinance but

1 terminating upon the date all business district project costs
2 and all obligations paying or reimbursing business district
3 project costs, if any, have been paid, but in no event later
4 than the dissolution date, all amounts generated by the
5 retailers' occupation tax and service occupation tax shall be
6 collected and the tax shall be enforced by the Department of
7 Revenue in the same manner as all retailers' occupation taxes
8 and service occupation taxes imposed in the municipality
9 imposing the tax and all amounts generated by the hotel
10 operators' occupation tax shall be collected and the tax shall
11 be enforced by the municipality in the same manner as all hotel
12 operators' occupation taxes imposed in the municipality
13 imposing the tax. The corporate authorities of the municipality
14 shall deposit the proceeds of the taxes imposed under
15 subsections (10) and (11) of Section 11-74.3-3 into a special
16 fund of the municipality called the "[Name of] Business
17 District Tax Allocation Fund" for the purpose of paying or
18 reimbursing business district project costs and obligations
19 incurred in the payment of those costs.

20 (b) The corporate authorities of a municipality that has
21 designated a business district under this Law may, by
22 ordinance, impose a Business District Retailers' Occupation
23 Tax upon all persons engaged in the business of selling
24 tangible personal property, other than an item of tangible
25 personal property titled or registered with an agency of this
26 State's government, at retail in the business district at a

1 rate not to exceed 1% of the gross receipts from the sales made
2 in the course of such business, to be imposed only in 0.25%
3 increments. The tax may not be imposed on food for human
4 consumption that is to be consumed off the premises where it is
5 sold (other than alcoholic beverages, soft drinks, and food
6 that has been prepared for immediate consumption),
7 prescription and nonprescription medicines, drugs, medical
8 appliances, modifications to a motor vehicle for the purpose of
9 rendering it usable by a disabled person, and insulin, urine
10 testing materials, syringes, and needles used by diabetics, for
11 human use.

12 The tax imposed under this subsection and all civil
13 penalties that may be assessed as an incident thereof shall be
14 collected and enforced by the Department of Revenue. The
15 certificate of registration that is issued by the Department to
16 a retailer under the Retailers' Occupation Tax Act shall permit
17 the retailer to engage in a business that is taxable under any
18 ordinance or resolution enacted pursuant to this subsection
19 without registering separately with the Department under such
20 ordinance or resolution or under this subsection. The
21 Department of Revenue shall have full power to administer and
22 enforce this subsection; to collect all taxes and penalties due
23 under this subsection in the manner hereinafter provided; and
24 to determine all rights to credit memoranda arising on account
25 of the erroneous payment of tax or penalty under this
26 subsection. In the administration of, and compliance with, this

1 subsection, the Department and persons who are subject to this
2 subsection shall have the same rights, remedies, privileges,
3 immunities, powers and duties, and be subject to the same
4 conditions, restrictions, limitations, penalties, exclusions,
5 exemptions, and definitions of terms and employ the same modes
6 of procedure, as are prescribed in Sections 1, 1a through 1o, 2
7 through 2-65 (in respect to all provisions therein other than
8 the State rate of tax), 2c through 2h, 3 (except as to the
9 disposition of taxes and penalties collected), 4, 5, 5a, 5c,
10 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11,
11 12, 13, and 14 of the Retailers' Occupation Tax Act and all
12 provisions of the Uniform Penalty and Interest Act, as fully as
13 if those provisions were set forth herein.

14 Persons subject to any tax imposed under this subsection
15 may reimburse themselves for their seller's tax liability under
16 this subsection by separately stating the tax as an additional
17 charge, which charge may be stated in combination, in a single
18 amount, with State taxes that sellers are required to collect
19 under the Use Tax Act, in accordance with such bracket
20 schedules as the Department may prescribe.

21 Whenever the Department determines that a refund should be
22 made under this subsection to a claimant instead of issuing a
23 credit memorandum, the Department shall notify the State
24 Comptroller, who shall cause the order to be drawn for the
25 amount specified and to the person named in the notification
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the business district retailers' occupation
2 tax fund.

3 The Department shall immediately pay over to the State
4 Treasurer, ex officio, as trustee, all taxes, penalties, and
5 interest collected under this subsection for deposit into the
6 business district retailers' occupation tax fund.

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

15 After the monthly transfer to the STAR Bonds Revenue Fund,
16 on or before the 25th day of each calendar month, the
17 Department shall prepare and certify to the Comptroller the
18 disbursement of stated sums of money to named municipalities
19 from the business district retailers' occupation tax fund, the
20 municipalities to be those from which retailers have paid taxes
21 or penalties under this subsection to the Department during the
22 second preceding calendar month. The amount to be paid to each
23 municipality shall be the amount (not including credit
24 memoranda) collected under this subsection during the second
25 preceding calendar month by the Department plus an amount the
26 Department determines is necessary to offset any amounts that

1 were erroneously paid to a different taxing body, and not
2 including an amount equal to the amount of refunds made during
3 the second preceding calendar month by the Department, less 2%
4 of that amount, which shall be deposited into the Tax
5 Compliance and Administration Fund and shall be used by the
6 Department, subject to appropriation, to cover the costs of the
7 Department in administering and enforcing the provisions of
8 this subsection, on behalf of such municipality, and not
9 including any amount that the Department determines is
10 necessary to offset any amounts that were payable to a
11 different taxing body but were erroneously paid to the
12 municipality, and not including any amounts that are
13 transferred to the STAR Bonds Revenue Fund. Within 10 days
14 after receipt by the Comptroller of the disbursement
15 certification to the municipalities provided for in this
16 subsection to be given to the Comptroller by the Department,
17 the Comptroller shall cause the orders to be drawn for the
18 respective amounts in accordance with the directions contained
19 in the certification. The proceeds of the tax paid to
20 municipalities under this subsection shall be deposited into
21 the Business District Tax Allocation Fund by the municipality.

22 An ordinance imposing or discontinuing the tax under this
23 subsection or effecting a change in the rate thereof shall
24 either (i) be adopted and a certified copy thereof filed with
25 the Department on or before the first day of April, whereupon
26 the Department, if all other requirements of this subsection

1 are met, shall proceed to administer and enforce this
2 subsection as of the first day of July next following the
3 adoption and filing; or (ii) be adopted and a certified copy
4 thereof filed with the Department on or before the first day of
5 October, whereupon, if all other requirements of this
6 subsection are met, the Department shall proceed to administer
7 and enforce this subsection as of the first day of January next
8 following the adoption and filing.

9 The Department of Revenue shall not administer or enforce
10 an ordinance imposing, discontinuing, or changing the rate of
11 the tax under this subsection, until the municipality also
12 provides, in the manner prescribed by the Department, the
13 boundaries of the business district and each address in the
14 business district in such a way that the Department can
15 determine by its address whether a business is located in the
16 business district. The municipality must provide this boundary
17 and address information to the Department on or before April 1
18 for administration and enforcement of the tax under this
19 subsection by the Department beginning on the following July 1
20 and on or before October 1 for administration and enforcement
21 of the tax under this subsection by the Department beginning on
22 the following January 1. The Department of Revenue shall not
23 administer or enforce any change made to the boundaries of a
24 business district or address change, addition, or deletion
25 until the municipality reports the boundary change or address
26 change, addition, or deletion to the Department in the manner

1 prescribed by the Department. The municipality must provide
2 this boundary change information or address change, addition,
3 or deletion to the Department on or before April 1 for
4 administration and enforcement by the Department of the change
5 beginning on the following July 1 and on or before October 1
6 for administration and enforcement by the Department of the
7 change beginning on the following January 1. The retailers in
8 the business district shall be responsible for charging the tax
9 imposed under this subsection. If a retailer is incorrectly
10 included or excluded from the list of those required to collect
11 the tax under this subsection, both the Department of Revenue
12 and the retailer shall be held harmless if they reasonably
13 relied on information provided by the municipality.

14 A municipality that imposes the tax under this subsection
15 must submit to the Department of Revenue any other information
16 as the Department may require for the administration and
17 enforcement of the tax.

18 When certifying the amount of a monthly disbursement to a
19 municipality under this subsection, the Department shall
20 increase or decrease the amount by an amount necessary to
21 offset any misallocation of previous disbursements. The offset
22 amount shall be the amount erroneously disbursed within the
23 previous 6 months from the time a misallocation is discovered.

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

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

2 If a tax is imposed under this subsection (b), a tax shall
3 also be imposed under subsection (c) of this Section.

4 (c) If a tax has been imposed under subsection (b), a
5 Business District Service Occupation Tax shall also be imposed
6 upon all persons engaged, in the business district, in the
7 business of making sales of service, who, as an incident to
8 making those sales of service, transfer tangible personal
9 property within the business district, either in the form of
10 tangible personal property or in the form of real estate as an
11 incident to a sale of service. The tax shall be imposed at the
12 same rate as the tax imposed in subsection (b) and shall not
13 exceed 1% of the selling price of tangible personal property so
14 transferred within the business district, to be imposed only in
15 0.25% increments. The tax may not be imposed on food for human
16 consumption that is to be consumed off the premises where it is
17 sold (other than alcoholic beverages, soft drinks, and food
18 that has been prepared for immediate consumption),
19 prescription and nonprescription medicines, drugs, medical
20 appliances, modifications to a motor vehicle for the purpose of
21 rendering it usable by a disabled person, and insulin, urine
22 testing materials, syringes, and needles used by diabetics, for
23 human use.

24 The tax imposed under this subsection and all civil
25 penalties that may be assessed as an incident thereof shall be
26 collected and enforced by the Department of Revenue. The

1 certificate of registration which is issued by the Department
2 to a retailer under the Retailers' Occupation Tax Act or under
3 the Service Occupation Tax Act shall permit such registrant to
4 engage in a business which is taxable under any ordinance or
5 resolution enacted pursuant to this subsection without
6 registering separately with the Department under such
7 ordinance or resolution or under this subsection. The
8 Department of Revenue shall have full power to administer and
9 enforce this subsection; to collect all taxes and penalties due
10 under this subsection; to dispose of taxes and penalties so
11 collected in the manner hereinafter provided; and to determine
12 all rights to credit memoranda arising on account of the
13 erroneous payment of tax or penalty under this subsection. In
14 the administration of, and compliance with this subsection, the
15 Department and persons who are subject to this subsection shall
16 have the same rights, remedies, privileges, immunities, powers
17 and duties, and be subject to the same conditions,
18 restrictions, limitations, penalties, exclusions, exemptions,
19 and definitions of terms and employ the same modes of procedure
20 as are prescribed in Sections 2, 2a through 2d, 3 through 3-50
21 (in respect to all provisions therein other than the State rate
22 of tax), 4 (except that the reference to the State shall be to
23 the business district), 5, 7, 8 (except that the jurisdiction
24 to which the tax shall be a debt to the extent indicated in
25 that Section 8 shall be the municipality), 9 (except as to the
26 disposition of taxes and penalties collected, and except that

1 the returned merchandise credit for this tax may not be taken
2 against any State tax), 10, 11, 12 (except the reference
3 therein to Section 2b of the Retailers' Occupation Tax Act), 13
4 (except that any reference to the State shall mean the
5 municipality), the first paragraph of Section 15, and Sections
6 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and all
7 provisions of the Uniform Penalty and Interest Act, as fully as
8 if those provisions were set forth herein.

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

17 Whenever the Department determines that a refund should be
18 made under this subsection to a claimant instead of issuing
19 credit memorandum, the Department shall notify the State
20 Comptroller, who shall cause the order to be drawn for the
21 amount specified, and to the person named, in such notification
22 from the Department. Such refund shall be paid by the State
23 Treasurer out of the business district retailers' occupation
24 tax fund.

25 The Department shall forthwith pay over to the State
26 Treasurer, ex-officio, as trustee, all taxes, penalties, and

1 interest collected under this subsection for deposit into the
2 business district retailers' occupation tax fund.

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

11 After the monthly transfer to the STAR Bonds Revenue Fund,
12 on or before the 25th day of each calendar month, the
13 Department shall prepare and certify to the Comptroller the
14 disbursement of stated sums of money to named municipalities
15 from the business district retailers' occupation tax fund, the
16 municipalities to be those from which suppliers and servicemen
17 have paid taxes or penalties under this subsection to the
18 Department during the second preceding calendar month. The
19 amount to be paid to each municipality shall be the amount (not
20 including credit memoranda) collected under this subsection
21 during the second preceding calendar month by the Department,
22 less 2% of that amount, which shall be deposited into the Tax
23 Compliance and Administration Fund and shall be used by the
24 Department, subject to appropriation, to cover the costs of the
25 Department in administering and enforcing the provisions of
26 this subsection, and not including an amount equal to the

1 amount of refunds made during the second preceding calendar
2 month by the Department on behalf of such municipality, and not
3 including any amounts that are transferred to the STAR Bonds
4 Revenue Fund. Within 10 days after receipt, by the Comptroller,
5 of the disbursement certification to the municipalities,
6 provided for in this subsection to be given to the Comptroller
7 by the Department, the Comptroller shall cause the orders to be
8 drawn for the respective amounts in accordance with the
9 directions contained in such certification. The proceeds of the
10 tax paid to municipalities under this subsection shall be
11 deposited into the Business District Tax Allocation Fund by the
12 municipality.

13 An ordinance imposing or discontinuing the tax under this
14 subsection or effecting a change in the rate thereof shall
15 either (i) be adopted and a certified copy thereof filed with
16 the Department on or before the first day of April, whereupon
17 the Department, if all other requirements of this subsection
18 are met, shall proceed to administer and enforce this
19 subsection as of the first day of July next following the
20 adoption and filing; or (ii) be adopted and a certified copy
21 thereof filed with the Department on or before the first day of
22 October, whereupon, if all other conditions of this subsection
23 are met, the Department shall proceed to administer and enforce
24 this subsection as of the first day of January next following
25 the adoption and filing.

26 The Department of Revenue shall not administer or enforce

1 an ordinance imposing, discontinuing, or changing the rate of
2 the tax under this subsection, until the municipality also
3 provides, in the manner prescribed by the Department, the
4 boundaries of the business district in such a way that the
5 Department can determine by its address whether a business is
6 located in the business district. The municipality must provide
7 this boundary and address information to the Department on or
8 before April 1 for administration and enforcement of the tax
9 under this subsection by the Department beginning on the
10 following July 1 and on or before October 1 for administration
11 and enforcement of the tax under this subsection by the
12 Department beginning on the following January 1. The Department
13 of Revenue shall not administer or enforce any change made to
14 the boundaries of a business district or address change,
15 addition, or deletion until the municipality reports the
16 boundary change or address change, addition, or deletion to the
17 Department in the manner prescribed by the Department. The
18 municipality must provide this boundary change information or
19 address change, addition, or deletion to the Department on or
20 before April 1 for administration and enforcement by the
21 Department of the change beginning on the following July 1 and
22 on or before October 1 for administration and enforcement by
23 the Department of the change beginning on the following January
24 1. The retailers in the business district shall be responsible
25 for charging the tax imposed under this subsection. If a
26 retailer is incorrectly included or excluded from the list of

1 those required to collect the tax under this subsection, both
2 the Department of Revenue and the retailer shall be held
3 harmless if they reasonably relied on information provided by
4 the municipality.

5 A municipality that imposes the tax under this subsection
6 must submit to the Department of Revenue any other information
7 as the Department may require for the administration and
8 enforcement of the tax.

9 Nothing in this subsection shall be construed to authorize
10 the municipality to impose a tax upon the privilege of engaging
11 in any business which under the Constitution of the United
12 States may not be made the subject of taxation by the State.

13 If a tax is imposed under this subsection (c), a tax shall
14 also be imposed under subsection (b) of this Section.

15 (d) By ordinance, a municipality that has designated a
16 business district under this Law may impose an occupation tax
17 upon all persons engaged in the business district in the
18 business of renting, leasing, or letting rooms in a hotel, as
19 defined in the Hotel Operators' Occupation Tax Act, at a rate
20 not to exceed 1% of the gross rental receipts from the renting,
21 leasing, or letting of hotel rooms within the business
22 district, to be imposed only in 0.25% increments, excluding,
23 however, from gross rental receipts the proceeds of renting,
24 leasing, or letting to permanent residents of a hotel, as
25 defined in the Hotel Operators' Occupation Tax Act, and
26 proceeds from the tax imposed under subsection (c) of Section

1 13 of the Metropolitan Pier and Exposition Authority Act.

2 The tax imposed by the municipality under this subsection
3 and all civil penalties that may be assessed as an incident to
4 that tax shall be collected and enforced by the municipality
5 imposing the tax. The municipality shall have full power to
6 administer and enforce this subsection, to collect all taxes
7 and penalties due under this subsection, to dispose of taxes
8 and penalties so collected in the manner provided in this
9 subsection, and to determine all rights to credit memoranda
10 arising on account of the erroneous payment of tax or penalty
11 under this subsection. In the administration of and compliance
12 with this subsection, the municipality and persons who are
13 subject to this subsection shall have the same rights,
14 remedies, privileges, immunities, powers, and duties, shall be
15 subject to the same conditions, restrictions, limitations,
16 penalties, and definitions of terms, and shall employ the same
17 modes of procedure as are employed with respect to a tax
18 adopted by the municipality under Section 8-3-14 of this Code.

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

25 Nothing in this subsection shall be construed to authorize
26 a municipality to impose a tax upon the privilege of engaging

1 in any business which under the Constitution of the United
2 States may not be made the subject of taxation by this State.

3 The proceeds of the tax imposed under this subsection shall
4 be deposited into the Business District Tax Allocation Fund.

5 Notwithstanding any other provision of law, the tax under
6 this subsection (d) is not imposed on the renting or leasing of
7 hotel rooms by the American Red Cross for the provision or
8 coordination of disaster relief services.

9 (e) Obligations secured by the Business District Tax
10 Allocation Fund may be issued to provide for the payment or
11 reimbursement of business district project costs. Those
12 obligations, when so issued, shall be retired in the manner
13 provided in the ordinance authorizing the issuance of those
14 obligations by the receipts of taxes imposed pursuant to
15 subsections (10) and (11) of Section 11-74.3-3 and by other
16 revenue designated or pledged by the municipality. A
17 municipality may in the ordinance pledge, for any period of
18 time up to and including the dissolution date, all or any part
19 of the funds in and to be deposited in the Business District
20 Tax Allocation Fund to the payment of business district project
21 costs and obligations. Whenever a municipality pledges all of
22 the funds to the credit of a business district tax allocation
23 fund to secure obligations issued or to be issued to pay or
24 reimburse business district project costs, the municipality
25 may specifically provide that funds remaining to the credit of
26 such business district tax allocation fund after the payment of

1 such obligations shall be accounted for annually and shall be
2 deemed to be "surplus" funds, and such "surplus" funds shall be
3 expended by the municipality for any business district project
4 cost as approved in the business district plan. Whenever a
5 municipality pledges less than all of the monies to the credit
6 of a business district tax allocation fund to secure
7 obligations issued or to be issued to pay or reimburse business
8 district project costs, the municipality shall provide that
9 monies to the credit of the business district tax allocation
10 fund and not subject to such pledge or otherwise encumbered or
11 required for payment of contractual obligations for specific
12 business district project costs shall be calculated annually
13 and shall be deemed to be "surplus" funds, and such "surplus"
14 funds shall be expended by the municipality for any business
15 district project cost as approved in the business district
16 plan.

17 No obligation issued pursuant to this Law and secured by a
18 pledge of all or any portion of any revenues received or to be
19 received by the municipality from the imposition of taxes
20 pursuant to subsection (10) of Section 11-74.3-3, shall be
21 deemed to constitute an economic incentive agreement under
22 Section 8-11-20, notwithstanding the fact that such pledge
23 provides for the sharing, rebate, or payment of retailers'
24 occupation taxes or service occupation taxes imposed pursuant
25 to subsection (10) of Section 11-74.3-3 and received or to be
26 received by the municipality from the development or

1 redevelopment of properties in the business district.

2 Without limiting the foregoing in this Section, the
3 municipality may further secure obligations secured by the
4 business district tax allocation fund with a pledge, for a
5 period not greater than the term of the obligations and in any
6 case not longer than the dissolution date, of any part or any
7 combination of the following: (i) net revenues of all or part
8 of any business district project; (ii) taxes levied or imposed
9 by the municipality on any or all property in the municipality,
10 including, specifically, taxes levied or imposed by the
11 municipality in a special service area pursuant to the Special
12 Service Area Tax Law; (iii) the full faith and credit of the
13 municipality; (iv) a mortgage on part or all of the business
14 district project; or (v) any other taxes or anticipated
15 receipts that the municipality may lawfully pledge.

16 Such obligations may be issued in one or more series, bear
17 such date or dates, become due at such time or times as therein
18 provided, but in any case not later than (i) 20 years after the
19 date of issue or (ii) the dissolution date, whichever is
20 earlier, bear interest payable at such intervals and at such
21 rate or rates as set forth therein, except as may be limited by
22 applicable law, which rate or rates may be fixed or variable,
23 be in such denominations, be in such form, either coupon,
24 registered, or book-entry, carry such conversion, registration
25 and exchange privileges, be subject to defeasance upon such
26 terms, have such rank or priority, be executed in such manner,

1 be payable in such medium or payment at such place or places
2 within or without the State, make provision for a corporate
3 trustee within or without the State with respect to such
4 obligations, prescribe the rights, powers, and duties thereof
5 to be exercised for the benefit of the municipality and the
6 benefit of the owners of such obligations, provide for the
7 holding in trust, investment, and use of moneys, funds, and
8 accounts held under an ordinance, provide for assignment of and
9 direct payment of the moneys to pay such obligations or to be
10 deposited into such funds or accounts directly to such trustee,
11 be subject to such terms of redemption with or without premium,
12 and be sold at such price, all as the corporate authorities
13 shall determine. No referendum approval of the electors shall
14 be required as a condition to the issuance of obligations
15 pursuant to this Law except as provided in this Section.

16 In the event the municipality authorizes the issuance of
17 obligations pursuant to the authority of this Law secured by
18 the full faith and credit of the municipality, or pledges ad
19 valorem taxes pursuant to this subsection, which obligations
20 are other than obligations which may be issued under home rule
21 powers provided by Section 6 of Article VII of the Illinois
22 Constitution or which ad valorem taxes are other than ad
23 valorem taxes which may be pledged under home rule powers
24 provided by Section 6 of Article VII of the Illinois
25 Constitution or which are levied in a special service area
26 pursuant to the Special Service Area Tax Law, the ordinance

1 authorizing the issuance of those obligations or pledging those
2 taxes shall be published within 10 days after the ordinance has
3 been adopted, in a newspaper having a general circulation
4 within the municipality. The publication of the ordinance shall
5 be accompanied by a notice of (i) the specific number of voters
6 required to sign a petition requesting the question of the
7 issuance of the obligations or pledging such ad valorem taxes
8 to be submitted to the electors; (ii) the time within which the
9 petition must be filed; and (iii) the date of the prospective
10 referendum. The municipal clerk shall provide a petition form
11 to any individual requesting one.

12 If no petition is filed with the municipal clerk, as
13 hereinafter provided in this Section, within 21 days after the
14 publication of the ordinance, the ordinance shall be in effect.
15 However, if within that 21-day period a petition is filed with
16 the municipal clerk, signed by electors numbering not less than
17 15% of the number of electors voting for the mayor or president
18 at the last general municipal election, asking that the
19 question of issuing obligations using full faith and credit of
20 the municipality as security for the cost of paying or
21 reimbursing business district project costs, or of pledging
22 such ad valorem taxes for the payment of those obligations, or
23 both, be submitted to the electors of the municipality, the
24 municipality shall not be authorized to issue obligations of
25 the municipality using the full faith and credit of the
26 municipality as security or pledging such ad valorem taxes for

1 the payment of those obligations, or both, until the
2 proposition has been submitted to and approved by a majority of
3 the voters voting on the proposition at a regularly scheduled
4 election. The municipality shall certify the proposition to the
5 proper election authorities for submission in accordance with
6 the general election law.

7 The ordinance authorizing the obligations may provide that
8 the obligations shall contain a recital that they are issued
9 pursuant to this Law, which recital shall be conclusive
10 evidence of their validity and of the regularity of their
11 issuance.

12 In the event the municipality authorizes issuance of
13 obligations pursuant to this Law secured by the full faith and
14 credit of the municipality, the ordinance authorizing the
15 obligations may provide for the levy and collection of a direct
16 annual tax upon all taxable property within the municipality
17 sufficient to pay the principal thereof and interest thereon as
18 it matures, which levy may be in addition to and exclusive of
19 the maximum of all other taxes authorized to be levied by the
20 municipality, which levy, however, shall be abated to the
21 extent that monies from other sources are available for payment
22 of the obligations and the municipality certifies the amount of
23 those monies available to the county clerk.

24 A certified copy of the ordinance shall be filed with the
25 county clerk of each county in which any portion of the
26 municipality is situated, and shall constitute the authority

1 for the extension and collection of the taxes to be deposited
2 in the business district tax allocation fund.

3 A municipality may also issue its obligations to refund, in
4 whole or in part, obligations theretofore issued by the
5 municipality under the authority of this Law, whether at or
6 prior to maturity. However, the last maturity of the refunding
7 obligations shall not be expressed to mature later than the
8 dissolution date.

9 In the event a municipality issues obligations under home
10 rule powers or other legislative authority, the proceeds of
11 which are pledged to pay or reimburse business district project
12 costs, the municipality may, if it has followed the procedures
13 in conformance with this Law, retire those obligations from
14 funds in the business district tax allocation fund in amounts
15 and in such manner as if those obligations had been issued
16 pursuant to the provisions of this Law.

17 No obligations issued pursuant to this Law shall be
18 regarded as indebtedness of the municipality issuing those
19 obligations or any other taxing district for the purpose of any
20 limitation imposed by law.

21 Obligations issued pursuant to this Law shall not be
22 subject to the provisions of the Bond Authorization Act.

23 (f) When business district project costs, including,
24 without limitation, all obligations paying or reimbursing
25 business district project costs have been paid, any surplus
26 funds then remaining in the Business District Tax Allocation

1 Fund shall be distributed to the municipal treasurer for
2 deposit into the general corporate fund of the municipality.
3 Upon payment of all business district project costs and
4 retirement of all obligations paying or reimbursing business
5 district project costs, but in no event more than 23 years
6 after the date of adoption of the ordinance imposing taxes
7 pursuant to subsection (10) or (11) of Section 11-74.3-3, the
8 municipality shall adopt an ordinance immediately rescinding
9 the taxes imposed pursuant to subsection (10) or (11) of
10 Section 11-74.3-3.

11 (Source: P.A. 96-939, eff. 6-24-10; 96-1394, eff. 7-29-10;
12 96-1555, eff. 3-18-11; 97-333, eff. 8-12-11.)

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

15 (70 ILCS 210/13) (from Ch. 85, par. 1233)

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

19 (b) By ordinance the Authority shall, as soon as
20 practicable after the effective date of this amendatory Act of
21 1991, impose a Metropolitan Pier and Exposition Authority
22 Retailers' Occupation Tax upon all persons engaged in the
23 business of selling tangible personal property at retail within
24 the territory described in this subsection at the rate of 1.0%

1 of the gross receipts (i) from the sale of food, alcoholic
2 beverages, and soft drinks sold for consumption on the premises
3 where sold and (ii) from the sale of food, alcoholic beverages,
4 and soft drinks sold for consumption off the premises where
5 sold by a retailer whose principal source of gross receipts is
6 from the sale of food, alcoholic beverages, and soft drinks
7 prepared for immediate consumption.

8 The tax imposed under this subsection and all civil
9 penalties that may be assessed as an incident to that tax shall
10 be collected and enforced by the Illinois Department of
11 Revenue. The Department shall have full power to administer and
12 enforce this subsection, to collect all taxes and penalties so
13 collected in the manner provided in this subsection, and to
14 determine all rights to credit memoranda arising on account of
15 the erroneous payment of tax or penalty under this subsection.
16 In the administration of and compliance with this subsection,
17 the Department and persons who are subject to this subsection
18 shall have the same rights, remedies, privileges, immunities,
19 powers, and duties, shall be subject to the same conditions,
20 restrictions, limitations, penalties, exclusions, exemptions,
21 and definitions of terms, and shall employ the same modes of
22 procedure applicable to this Retailers' Occupation Tax as are
23 prescribed in Sections 1, 2 through 2-65 (in respect to all
24 provisions of those Sections other than the State rate of
25 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
26 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,

1 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, ~~and~~ until
2 January 1, 1994, 13.5 of the Retailers' Occupation Tax Act,
3 and, on and after January 1, 1994, all applicable provisions of
4 the Uniform Penalty and Interest Act that are not inconsistent
5 with this Act, as fully as if provisions contained in those
6 Sections of the Retailers' Occupation Tax Act were set forth in
7 this subsection.

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

21 Whenever the Department determines that a refund should be
22 made under this subsection to a claimant instead of issuing a
23 credit memorandum, the Department shall notify the State
24 Comptroller, who shall cause a warrant to be drawn for the
25 amount specified and to the person named in the notification
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the Metropolitan Pier and Exposition Authority
2 trust fund held by the State Treasurer as trustee for the
3 Authority.

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

8 The Department shall forthwith pay over to the State
9 Treasurer, *ex officio*, as trustee for the Authority, all taxes
10 and penalties collected under this subsection for deposit into
11 a trust fund held outside of the State Treasury.

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

20 After the monthly transfer to the STAR Bonds Revenue Fund,
21 on or before the 25th day of each calendar month, the
22 Department shall prepare and certify to the Comptroller the
23 amounts to be paid under subsection (g) of this Section, which
24 shall be the amounts, not including credit memoranda, collected
25 under this subsection during the second preceding calendar
26 month by the Department, less any amounts determined by the

1 Department to be necessary for the payment of refunds, less 2%
2 of such balance, which sum shall be deposited by the State
3 Treasurer into the Tax Compliance and Administration Fund in
4 the State Treasury from which it shall be appropriated to the
5 Department to cover the costs of the Department in
6 administering and enforcing the provisions of this subsection,
7 and less any amounts that are transferred to the STAR Bonds
8 Revenue Fund. Within 10 days after receipt by the Comptroller
9 of the certification, the Comptroller shall cause the orders to
10 be drawn for the remaining amounts, and the Treasurer shall
11 administer those amounts as required in subsection (g).

12 A certificate of registration issued by the Illinois
13 Department of Revenue to a retailer under the Retailers'
14 Occupation Tax Act shall permit the registrant to engage in a
15 business that is taxed under the tax imposed under this
16 subsection, and no additional registration shall be required
17 under the ordinance imposing the tax or under this subsection.

18 A certified copy of any ordinance imposing or discontinuing
19 any tax under this subsection or effecting a change in the rate
20 of that tax shall be filed with the Department, whereupon the
21 Department shall proceed to administer and enforce this
22 subsection on behalf of the Authority as of the first day of
23 the third calendar month following the date of filing.

24 The tax authorized to be levied under this subsection may
25 be levied within all or any part of the following described
26 portions of the metropolitan area:

1 (1) that portion of the City of Chicago located within
2 the following area: Beginning at the point of intersection
3 of the Cook County - DuPage County line and York Road, then
4 North along York Road to its intersection with Touhy
5 Avenue, then east along Touhy Avenue to its intersection
6 with the Northwest Tollway, then southeast along the
7 Northwest Tollway to its intersection with Lee Street, then
8 south along Lee Street to Higgins Road, then south and east
9 along Higgins Road to its intersection with Mannheim Road,
10 then south along Mannheim Road to its intersection with
11 Irving Park Road, then west along Irving Park Road to its
12 intersection with the Cook County - DuPage County line,
13 then north and west along the county line to the point of
14 beginning; and

15 (2) that portion of the City of Chicago located within
16 the following area: Beginning at the intersection of West
17 55th Street with Central Avenue, then east along West 55th
18 Street to its intersection with South Cicero Avenue, then
19 south along South Cicero Avenue to its intersection with
20 West 63rd Street, then west along West 63rd Street to its
21 intersection with South Central Avenue, then north along
22 South Central Avenue to the point of beginning; and

23 (3) that portion of the City of Chicago located within
24 the following area: Beginning at the point 150 feet west of
25 the intersection of the west line of North Ashland Avenue
26 and the north line of West Diversey Avenue, then north 150

1 feet, then east along a line 150 feet north of the north
2 line of West Diversey Avenue extended to the shoreline of
3 Lake Michigan, then following the shoreline of Lake
4 Michigan (including Navy Pier and all other improvements
5 fixed to land, docks, or piers) to the point where the
6 shoreline of Lake Michigan and the Adlai E. Stevenson
7 Expressway extended east to that shoreline intersect, then
8 west along the Adlai E. Stevenson Expressway to a point 150
9 feet west of the west line of South Ashland Avenue, then
10 north along a line 150 feet west of the west line of South
11 and North Ashland Avenue to the point of beginning.

12 The tax authorized to be levied under this subsection may
13 also be levied on food, alcoholic beverages, and soft drinks
14 sold on boats and other watercraft departing from and returning
15 to the shoreline of Lake Michigan (including Navy Pier and all
16 other improvements fixed to land, docks, or piers) described in
17 item (3).

18 (c) By ordinance the Authority shall, as soon as
19 practicable after the effective date of this amendatory Act of
20 1991, impose an occupation tax upon all persons engaged in the
21 corporate limits of the City of Chicago in the business of
22 renting, leasing, or letting rooms in a hotel, as defined in
23 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
24 the gross rental receipts from the renting, leasing, or letting
25 of hotel rooms within the City of Chicago, excluding, however,
26 from gross rental receipts the proceeds of renting, leasing, or

1 letting to permanent residents of a hotel, as defined in that
2 Act. Gross rental receipts shall not include charges that are
3 added on account of the liability arising from any tax imposed
4 by the State or any governmental agency on the occupation of
5 renting, leasing, or letting rooms in a hotel.

6 The tax imposed by the Authority under this subsection and
7 all civil penalties that may be assessed as an incident to that
8 tax shall be collected and enforced by the Illinois Department
9 of Revenue. The certificate of registration that is issued by
10 the Department to a lessor under the Hotel Operators'
11 Occupation Tax Act shall permit that registrant to engage in a
12 business that is taxable under any ordinance enacted under this
13 subsection without registering separately with the Department
14 under that ordinance or under this subsection. The Department
15 shall have full power to administer and enforce this
16 subsection, to collect all taxes and penalties due under this
17 subsection, to dispose of taxes and penalties so collected in
18 the manner provided in this subsection, and to determine all
19 rights to credit memoranda arising on account of the erroneous
20 payment of tax or penalty under this subsection. In the
21 administration of and compliance with this subsection, the
22 Department and persons who are subject to this subsection shall
23 have the same rights, remedies, privileges, immunities,
24 powers, and duties, shall be subject to the same conditions,
25 restrictions, limitations, penalties, and definitions of
26 terms, and shall employ the same modes of procedure as are

1 prescribed in the Hotel Operators' Occupation Tax Act (except
2 where that Act is inconsistent with this subsection), as fully
3 as if the provisions contained in the Hotel Operators'
4 Occupation Tax Act were set out in this subsection.

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 Persons subject to any tax imposed under the authority
15 granted in this subsection may reimburse themselves for their
16 tax liability for that tax by separately stating that tax as an
17 additional charge, which charge may be stated in combination,
18 in a single amount, with State taxes imposed under the Hotel
19 Operators' Occupation Tax Act, the municipal tax imposed under
20 Section 8-3-13 of the Illinois Municipal Code, and the tax
21 imposed under Section 19 of the Illinois Sports Facilities
22 Authority Act.

23 The person filing the return shall, at the time of filing
24 the return, pay to the Department the amount of tax, less a
25 discount of 2.1% or \$25 per calendar year, whichever is
26 greater, which is allowed to reimburse the operator for the

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

4 The Department shall forthwith pay over to the State
5 Treasurer, ex officio, as trustee for the Authority, all taxes
6 and penalties collected under this subsection for deposit into
7 a trust fund held outside the State Treasury. On or before the
8 25th day of each calendar month, the Department shall certify
9 to the Comptroller the amounts to be paid under subsection (g)
10 of this Section, which shall be the amounts (not including
11 credit memoranda) collected under this subsection during the
12 second preceding calendar month by the Department, less any
13 amounts determined by the Department to be necessary for
14 payment of refunds. Within 10 days after receipt by the
15 Comptroller of the Department's certification, the Comptroller
16 shall cause the orders to be drawn for such amounts, and the
17 Treasurer shall administer those amounts as required in
18 subsection (g).

19 A certified copy of any ordinance imposing or discontinuing
20 a tax under this subsection or effecting a change in the rate
21 of that tax shall be filed with the Illinois Department of
22 Revenue, whereupon the Department shall proceed to administer
23 and enforce this subsection on behalf of the Authority as of
24 the first day of the third calendar month following the date of
25 filing.

26 Notwithstanding any other provision of law, the tax is not

1 imposed on the renting, leasing, or letting of hotel rooms to
2 the American Red Cross for the provision or coordination of
3 disaster relief services.

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

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

17 Persons subject to any tax imposed under the authority
18 granted in this subsection may reimburse themselves for their
19 tax liability under this subsection by separately stating that
20 tax as an additional charge, which charge may be stated in
21 combination, in a single amount, with State tax that sellers
22 are required to collect under the Automobile Renting Occupation
23 and Use Tax Act, pursuant to bracket schedules as the
24 Department may prescribe.

25 Whenever the Department determines that a refund should be
26 made under this subsection to a claimant instead of issuing a

1 credit memorandum, the Department shall notify the State
2 Comptroller, who shall cause a warrant to be drawn for the
3 amount specified and to the person named in the notification
4 from the Department. The refund shall be paid by the State
5 Treasurer out of the Metropolitan Pier and Exposition Authority
6 trust fund held by the State Treasurer as trustee for the
7 Authority.

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

22 Nothing in this subsection authorizes the Authority to
23 impose a tax upon the privilege of engaging in any business
24 that under the Constitution of the United States may not be
25 made the subject of taxation by this State.

26 A certified copy of any ordinance imposing or discontinuing

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

7 (e) By ordinance the Authority shall, as soon as
8 practicable after the effective date of this amendatory Act of
9 1991, impose a tax upon the privilege of using in the
10 metropolitan area an automobile that is rented from a rentor
11 outside Illinois and is titled or registered with an agency of
12 this State's government at a rate of 6% of the rental price of
13 that automobile, except that no tax shall be imposed on the
14 privilege of using automobiles rented for use as taxicabs or in
15 livery service. The tax shall be collected from persons whose
16 Illinois address for titling or registration purposes is given
17 as being in the metropolitan area. The tax shall be collected
18 by the Department of Revenue for the Authority. The tax must be
19 paid to the State or an exemption determination must be
20 obtained from the Department of Revenue before the title or
21 certificate of registration for the property may be issued. The
22 tax or proof of exemption may be transmitted to the Department
23 by way of the State agency with which or State officer with
24 whom the tangible personal property must be titled or
25 registered if the Department and that agency or State officer
26 determine that this procedure will expedite the processing of

1 applications for title or registration.

2 The Department shall have full power to administer and
3 enforce this subsection, to collect all taxes, penalties, and
4 interest due under this subsection, to dispose of taxes,
5 penalties, and interest so collected in the manner provided in
6 this subsection, and to determine all rights to credit
7 memoranda or refunds arising on account of the erroneous
8 payment of tax, penalty, or interest under this subsection. In
9 the administration of and compliance with this subsection, the
10 Department and persons who are subject to this subsection shall
11 have the same rights, remedies, privileges, immunities,
12 powers, and duties, be subject to the same conditions,
13 restrictions, limitations, penalties, and definitions of
14 terms, and employ the same modes of procedure as are prescribed
15 in Sections 2 and 4 (except provisions pertaining to the State
16 rate of tax; and in respect to the provisions of the Use Tax
17 Act referred to in that Section, except provisions concerning
18 collection or refunding of the tax by retailers, except the
19 provisions of Section 19 pertaining to claims by retailers,
20 except the last paragraph concerning refunds, and except that
21 credit memoranda issued under this subsection may not be used
22 to discharge any State tax liability) of the Automobile Renting
23 Occupation and Use Tax Act, as fully as if provisions contained
24 in those Sections of that Act were set forth in this
25 subsection.

26 Whenever the Department determines that a refund should be

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

9 The Department shall forthwith pay over to the State
10 Treasurer, ex officio, as trustee, all taxes, penalties, and
11 interest collected under this subsection for deposit into a
12 trust fund held outside the State Treasury. On or before the
13 25th day of each calendar month, the Department shall certify
14 to the State Comptroller the amounts to be paid under
15 subsection (g) of this Section, which shall be the amounts (not
16 including credit memoranda) collected under this subsection
17 during the second preceding calendar month by the Department,
18 less any amounts determined by the Department to be necessary
19 for payment of refunds. Within 10 days after receipt by the
20 State Comptroller of the Department's certification, the
21 Comptroller shall cause the orders to be drawn for such
22 amounts, and the Treasurer shall administer those amounts as
23 required in subsection (g).

24 A certified copy of any ordinance imposing or discontinuing
25 a tax or effecting a change in the rate of that tax shall be
26 filed with the Illinois Department of Revenue, whereupon the

1 Department shall proceed to administer and enforce this
2 subsection on behalf of the Authority as of the first day of
3 the third calendar month following the date of filing.

4 (f) By ordinance the Authority shall, as soon as
5 practicable after the effective date of this amendatory Act of
6 1991, impose an occupation tax on all persons, other than a
7 governmental agency, engaged in the business of providing
8 ground transportation for hire to passengers in the
9 metropolitan area at a rate of (i) \$4 per taxi or livery
10 vehicle departure with passengers for hire from commercial
11 service airports in the metropolitan area, (ii) for each
12 departure with passengers for hire from a commercial service
13 airport in the metropolitan area in a bus or van operated by a
14 person other than a person described in item (iii): \$18 per bus
15 or van with a capacity of 1-12 passengers, \$36 per bus or van
16 with a capacity of 13-24 passengers, and \$54 per bus or van
17 with a capacity of over 24 passengers, and (iii) 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 regulated by the Interstate Commerce Commission or
21 Illinois Commerce Commission, operating scheduled service from
22 the airport, and charging fares on a per passenger basis: \$2
23 per passenger for hire in each bus or van. The term "commercial
24 service airports" means those airports receiving scheduled
25 passenger service and enplaning more than 100,000 passengers
26 per year.

1 In the ordinance imposing the tax, the Authority may
2 provide for the administration and enforcement of the tax and
3 the collection of the tax from persons subject to the tax as
4 the Authority determines to be necessary or practicable for the
5 effective administration of the tax. The Authority may enter
6 into agreements as it deems appropriate with any governmental
7 agency providing for that agency to act as the Authority's
8 agent to collect the tax.

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

18 All taxes, penalties, and interest collected under any
19 ordinance adopted under this subsection, less any amounts
20 determined to be necessary for the payment of refunds and less
21 the taxes, penalties, and interest attributable to any increase
22 in the rate of tax authorized by Public Act 96-898, shall be
23 paid forthwith to the State Treasurer, ex officio, for deposit
24 into a trust fund held outside the State Treasury and shall be
25 administered by the State Treasurer as provided in subsection
26 (g) of this Section. All taxes, penalties, and interest

1 attributable to any increase in the rate of tax authorized by
2 Public Act 96-898 shall be paid by the State Treasurer as
3 follows: 25% for deposit into the Convention Center Support
4 Fund, to be used by the Village of Rosemont for the repair,
5 maintenance, and improvement of the Donald E. Stephens
6 Convention Center and for debt service on debt instruments
7 issued for those purposes by the village and 75% to the
8 Authority to be used for grants to an organization meeting the
9 qualifications set out in Section 5.6 of this Act, provided the
10 Metropolitan Pier and Exposition Authority has entered into a
11 marketing agreement with such an organization.

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

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

21 (2) On July 20 and on the 20th of each month
22 thereafter, provided that the amount requested in the
23 annual certificate of the Chairman of the Authority filed
24 under Section 8.25f of the State Finance Act has been
25 appropriated for payment to the Authority, 1/8 of the local
26 tax transfer amount, together with any cumulative

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

25 (3) On July 20, 2010, the Comptroller shall certify to
26 the Governor, the Treasurer, and the Chairman of the

1 Authority the 2010 deficiency amount, which means the
2 cumulative amount of transfers that were due from the trust
3 fund to the McCormick Place Expansion Project Fund in
4 fiscal years 2008, 2009, and 2010 under Section 13(g) of
5 this Act, as it existed prior to May 27, 2010 (the
6 effective date of Public Act 96-898), but not made. On July
7 20, 2011 and on July 20 of each year through July 20, 2014,
8 the Treasurer shall calculate for the previous fiscal year
9 the surplus revenues in the trust fund and pay that amount
10 to the Authority. On July 20, 2015 and on July 20 of each
11 year thereafter, as long as bonds and notes issued under
12 Section 13.2 or bonds and notes issued to refund those
13 bonds and notes are outstanding, the Treasurer shall
14 calculate for the previous fiscal year the surplus revenues
15 in the trust fund and pay one-half of that amount to the
16 State Treasurer for deposit into the General Revenue Fund
17 until the 2010 deficiency amount has been paid and shall
18 pay the balance of the surplus revenues to the Authority.
19 "Surplus revenues" means the amounts remaining in the trust
20 fund on June 30 of the previous fiscal year (A) after the
21 State Treasurer has set aside in the trust fund (i) amounts
22 retained for refunds under subparagraph (1) and (ii) any
23 amounts necessary to meet the reserve account amount and
24 (B) after the State Treasurer has transferred from the
25 trust fund to the General Revenue Fund 100% of any
26 post-2010 deficiency amount. "Reserve account amount"

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

15 Moneys received by the Authority as surplus revenues may be
16 used (i) for the purposes of paying debt service on the bonds
17 and notes issued by the Authority, including early redemption
18 of those bonds or notes, (ii) for the purposes of repair,
19 replacement, and improvement of the grounds, buildings, and
20 facilities of the Authority, and (iii) for the corporate
21 purposes of the Authority in fiscal years 2011 through 2015 in
22 an amount not to exceed \$20,000,000 annually or \$80,000,000
23 total, which amount shall be reduced \$0.75 for each dollar of
24 the receipts of the Authority in that year from any contract
25 entered into with respect to naming rights at McCormick Place
26 under Section 5(m) of this Act. When bonds and notes issued

1 under Section 13.2, or bonds or notes issued to refund those
2 bonds and notes, are no longer outstanding, the balance in the
3 trust fund shall be paid to the Authority.

4 (h) The ordinances imposing the taxes authorized by this
5 Section shall be repealed when bonds and notes issued under
6 Section 13.2 or bonds and notes issued to refund those bonds
7 and notes are no longer outstanding.

8 (Source: P.A. 96-898, eff. 5-27-10; 96-939, eff. 6-24-10;
9 97-333, eff. 8-12-11; revised 8-3-12.)

10 Section 25. The Illinois Sports Facilities Authority Act is
11 amended by changing Section 19 as follows:

12 (70 ILCS 3205/19) (from Ch. 85, par. 6019)

13 Sec. 19. Tax. The Authority may impose an occupation tax
14 upon all persons engaged in the City of Chicago in the business
15 of renting, leasing or letting rooms in a hotel, as defined in
16 The Hotel Operators' Occupation Tax Act, at a rate not to
17 exceed 2% of the gross rental receipts from the renting,
18 leasing or letting of hotel rooms located within the City of
19 Chicago, excluding, however, from gross rental receipts, the
20 proceeds of such renting, leasing or letting to permanent
21 residents of that hotel and proceeds from the tax imposed under
22 subsection (c) of Section 13 of the Metropolitan Pier and
23 Exposition Authority Act.

24 The tax imposed by the Authority pursuant to this Section

1 and all civil penalties that may be assessed as an incident
2 thereof shall be collected and enforced by the State Department
3 of Revenue. The certificate of registration which is issued by
4 the Department to a lessor under The Hotel Operators'
5 Occupation Tax Act shall permit such registrant to engage in a
6 business which is taxable under any ordinance or resolution
7 enacted pursuant to this Section without registering
8 separately with the Department under such ordinance or
9 resolution or under this Section. The Department shall have
10 full power to administer and enforce this Section; to collect
11 all taxes and penalties due hereunder; to dispose of taxes and
12 penalties so collected in the manner provided in this Section,
13 and to determine all rights to credit memoranda, arising on
14 account of the erroneous payment of tax or penalty hereunder.
15 In the administration of, and compliance with, this Section,
16 the Department and persons who are subject to this Section
17 shall have the same rights, remedies, privileges, immunities,
18 powers and duties, and be subject to the same conditions,
19 restrictions, limitations, penalties and definitions of terms,
20 and employ the same modes of procedure, as are prescribed in
21 The Hotel Operators' Occupation Tax Act (except where that Act
22 is inconsistent herewith), as the same is now or may hereafter
23 be amended, as fully as if the provisions contained in The
24 Hotel Operators' Occupation Tax Act were set forth herein.

25 Whenever the Department determines that a refund should be
26 made under this Section to a claimant instead of issuing a

1 credit memorandum, the Department shall notify the State
2 Comptroller, who shall cause the warrant to be drawn for the
3 amount specified, and to the person named, in such notification
4 from the Department. Such refund shall be paid by the State
5 Treasurer out of the amounts held by the State Treasurer as
6 trustee for the Authority.

7 Persons subject to any tax imposed pursuant to authority
8 granted by this Section may reimburse themselves for their tax
9 liability for such tax by separately stating such tax as an
10 additional charge, which charge may be stated in combination,
11 in a single amount, with State tax imposed under The Hotel
12 Operators' Occupation Tax Act, the municipal tax imposed under
13 Section 8-3-13 of the Illinois Municipal Code, and the tax
14 imposed under Section 13 of the Metropolitan Pier and
15 Exposition Authority Act.

16 The Department shall forthwith pay over to the State
17 Treasurer, ex-officio, as trustee for the Authority, all taxes
18 and penalties collected hereunder for deposit in a trust fund
19 outside the State Treasury. On or before the 25th day of each
20 calendar month, the Department shall certify to the Comptroller
21 the amount to be paid to or on behalf of the Authority from
22 amounts collected hereunder by the Department, and deposited
23 into such trust fund during the second preceding calendar
24 month. The amount to be paid to or on behalf of the Authority
25 shall be the amount (not including credit memoranda) collected
26 hereunder during such second preceding calendar month by the

1 Department, less an amount equal to the amount of refunds
2 authorized during such second preceding calendar month by the
3 Department on behalf of the Authority, and less 4% of such
4 balance, which sum shall be retained by the State Treasurer to
5 cover the costs incurred by the Department in administering and
6 enforcing the provisions of this Section, as provided herein.
7 Each such monthly certification by the Department shall also
8 certify to the Comptroller the amount to be so retained by the
9 State Treasurer for payment into the General Revenue Fund of
10 the State Treasury.

11 Each monthly certification by the Department shall
12 certify, of the amount paid to or on behalf of the Authority,
13 (i) the portion to be paid to the Authority, (ii) the portion
14 to be paid into the General Revenue Fund of the State Treasury
15 on behalf of the Authority as repayment of amounts advanced to
16 the Authority pursuant to appropriation from the Illinois
17 Sports Facilities Fund.

18 With respect to each State fiscal year, of the total amount
19 to be paid to or on behalf of the Authority, the Department
20 shall certify that payments shall first be made directly to the
21 Authority in an amount equal to any difference between the
22 annual amount certified by the Chairman of the Authority
23 pursuant to Section 8.25-4 of the State Finance Act and the
24 amount appropriated to the Authority from the Illinois Sports
25 Facilities Fund. Next, the Department shall certify that
26 payment shall be made into the General Revenue Fund of the

1 State Treasury in an amount equal to the difference between (i)
2 the lesser of (x) the amount appropriated from the Illinois
3 Sports Facilities Fund to the Authority and (y) the annual
4 amount certified by the Chairman of the Authority pursuant to
5 Section 8.25-4 of the State Finance Act and (ii) \$10,000,000.
6 The Department shall certify that all additional amounts shall
7 be paid to the Authority and used for its corporate purposes.

8 Within 10 days after receipt, by the Comptroller, of the
9 Department's monthly certification of amounts to be paid to or
10 on behalf of the Authority and amounts to be paid into the
11 General Revenue Fund, the Comptroller shall cause the warrants
12 to be drawn for the respective amounts in accordance with the
13 directions contained in such certification.

14 Amounts collected by the Department and paid to the
15 Authority pursuant to this Section shall be used for the
16 corporate purposes of the Authority. On June 15, 1992 and on
17 each June 15 thereafter, the Authority shall repay to the State
18 Treasurer all amounts paid to it under this Section and
19 otherwise remaining available to the Authority after providing
20 for (i) payment of principal and interest on, and other
21 payments related to, its obligations issued or to be issued
22 under Section 13 of the Act, including any deposits required to
23 reserve funds created under any indenture or resolution
24 authorizing issuance of the obligations and payments to
25 providers of credit enhancement, (ii) payment of obligations
26 under the provisions of any management agreement with respect

1 to a facility or facilities owned by the Authority or of any
2 assistance agreement with respect to any facility for which
3 financial assistance is provided under this Act, and payment of
4 other capital and operating expenses of the Authority,
5 including any deposits required to reserve funds created for
6 repair and replacement of capital assets and to meet the
7 obligations of the Authority under any management agreement or
8 assistance agreement. Amounts repaid by the Authority to the
9 State Treasurer hereunder shall be treated as repayment of
10 amounts deposited into the Illinois Sports Facilities Fund and
11 credited to the Subsidy Account and used for the corporate
12 purposes of the Authority. The State Treasurer shall deposit
13 \$5,000,000 of the amount received into the General Revenue
14 Fund; thereafter, at the beginning of each fiscal year the
15 State Treasurer shall certify to the State Comptroller for all
16 prior fiscal years the cumulative amount of any deficiencies in
17 repayments to the City of Chicago of amounts in the Local
18 Government Distributive Fund that would otherwise have been
19 allocated to the City of Chicago under the State Revenue
20 Sharing Act but instead were paid into the General Revenue Fund
21 under Section 6 of the Hotel Operators' Occupation Tax Act and
22 that have not been reimbursed, and the Comptroller shall,
23 during the fiscal year at the beginning of which the
24 certification was made, cause warrants to be drawn from the
25 amount received for the repayment of that cumulative amount to
26 the City of Chicago until that cumulative amount has been fully

1 reimbursed; thereafter, the State Treasurer shall deposit the
2 balance of the amount received into the trust fund established
3 outside the State Treasury under subsection (g) of Section 13
4 of the Metropolitan Pier and Exposition Authority Act.

5 Nothing in this Section shall be construed to authorize the
6 Authority to impose a tax upon the privilege of engaging in any
7 business which under the constitution of the United States may
8 not be made the subject of taxation by this State.

9 An ordinance or resolution imposing or discontinuing a tax
10 hereunder or effecting a change in the rate thereof shall be
11 effective on the first day of the second calendar month next
12 following the month in which the ordinance or resolution is
13 passed.

14 If the Authority levies a tax authorized by this Section it
15 shall transmit to the Department of Revenue not later than 5
16 days after the adoption of the ordinance or resolution a
17 certified copy of the ordinance or resolution imposing such tax
18 whereupon the Department of Revenue shall proceed to administer
19 and enforce this Section on behalf of the Authority. Upon a
20 change in rate of a tax levied hereunder, or upon the
21 discontinuance of the tax, the Authority shall not later than 5
22 days after the effective date of the ordinance or resolution
23 discontinuing the tax or effecting a change in rate transmit to
24 the Department of Revenue a certified copy of the ordinance or
25 resolution effecting such change or discontinuance.

26 Notwithstanding any other provision of law, the tax is not

1 imposed on the renting or leasing of hotel rooms by the
2 American Red Cross for the provision or coordination of
3 disaster relief services.

4 (Source: P.A. 91-935, eff. 6-1-01.)

5 Section 30. The Downstate Illinois Sports Facilities
6 Authority Act is amended by changing Section 105 as follows:

7 (70 ILCS 3210/105)

8 Sec. 105. Tax. The Authority may impose an occupation tax
9 upon all persons engaged in the business of renting, leasing,
10 or letting rooms in a hotel, as defined in the Hotel Operators'
11 Occupation Tax Act, at a rate not to exceed 2% of the gross
12 rental receipts from the renting, leasing or letting of hotel
13 rooms. The taxing may be imposed, however, only if approved by
14 ordinance of the municipality within which the tax is to be
15 imposed.

16 The tax imposed by the Authority pursuant to this Section
17 and all civil penalties that may be assessed as an incident
18 thereof shall be collected and enforced by the State Department
19 of Revenue. The certificate of registration which is issued by
20 the Department to a lessor under the Hotel Operators'
21 Occupation Tax Act shall permit such registrant to engage in a
22 business which is taxable under any ordinance or resolution
23 enacted pursuant to this Section without registering
24 separately with the Department under such ordinance or

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

17 Whenever the Department determines that a refund should be
18 made under this Section to a claimant instead of issuing a
19 credit memorandum, the Department shall notify the State
20 Comptroller, who shall cause the warrant to be drawn for the
21 amount specified, and to the person named, in such notification
22 from the Department. Such refund shall be paid by the State
23 Treasurer out of the amounts held by the State Treasurer as
24 trustee for the Authority.

25 Persons subject to any tax imposed pursuant to authority
26 granted by this Section may reimburse themselves for their tax

1 liability for such tax by separately stating such tax as an
2 additional charge, which charge may be stated in combination,
3 in a single amount, with State tax imposed under the Hotel
4 Operators' Occupation Tax Act.

5 The Department shall forthwith pay over to the State
6 Treasurer, ex-officio, as trustee for the Authority, all taxes
7 and penalties collected hereunder for deposit in a trust fund
8 outside the State Treasury. On or before the 25th day of each
9 calendar month, the Department shall certify to the Comptroller
10 the amount to be paid to or on behalf of the Authority from
11 amounts collected hereunder by the Department, and deposited
12 into such trust fund during the second preceding calendar
13 month. The amount to be paid to or on behalf of the Authority
14 shall be the amount (not including credit memoranda) collected
15 hereunder during such second preceding calendar month by the
16 Department, less an amount equal to the amount of refunds
17 authorized during such second preceding calendar month by the
18 Department on behalf of the Authority, and less 4% of such
19 balance, which sum shall be retained by the State Treasurer to
20 cover the costs incurred by the Department in administering and
21 enforcing the provisions of this Section, as provided herein.
22 Each such monthly certification by the Department shall also
23 certify to the Comptroller the amount to be so retained by the
24 State Treasurer for payment into the General Revenue Fund of
25 the State Treasury.

26 Amounts collected by the Department and paid to the

1 Authority pursuant to this Section shall be used for the
2 corporate purposes of the Authority.

3 Nothing in this Section shall be construed to authorize the
4 Authority to impose a tax upon the privilege of engaging in any
5 business which under the constitution of the United States may
6 not be made the subject of taxation by this State.

7 An ordinance or resolution imposing or discontinuing a tax
8 hereunder or effecting a change in the rate thereof shall be
9 effective on the first day of the second calendar month next
10 following the month in which the ordinance or resolution is
11 passed.

12 If the Authority levies a tax authorized by this Section it
13 shall transmit to the Department of Revenue not later than 5
14 days after the adoption of the ordinance or resolution a
15 certified copy of the ordinance or resolution imposing such tax
16 whereupon the Department of Revenue shall proceed to administer
17 and enforce this Section on behalf of the Authority. Upon a
18 change in rate of a tax levied hereunder, or upon the
19 discontinuance of the tax, the Authority shall not later than 5
20 days after the effective date of the ordinance or resolution
21 discontinuing the tax or effecting a change in rate transmit to
22 the Department of Revenue a certified copy of the ordinance or
23 resolution effecting such change or discontinuance.

24 Notwithstanding any other provision of law, the tax is not
25 imposed on the renting or leasing of hotel rooms by the
26 American Red Cross for the provision or coordination of

1 disaster relief services.

2 (Source: P.A. 93-227, eff. 1-1-04.)".