



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. The exemption under this subsection
19 for the renting, leasing, or letting of hotel rooms to the
20 American Red Cross shall not apply except during the provision
21 or coordination of disaster relief services.

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

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

1 (55 ILCS 5/5-1030) (from Ch. 34, par. 5-1030)

2 Sec. 5-1030. Hotel rooms, tax on gross rental receipts. The
3 corporate authorities of any county may by ordinance impose a
4 tax upon all persons engaged in such county in the business of
5 renting, leasing or letting rooms in a hotel which is not
6 located within a city, village, or incorporated town that
7 imposes a tax under Section 8-3-14 of the Illinois Municipal
8 Code, as defined in "The Hotel Operators' Occupation Tax Act",
9 at a rate not to exceed 5% of the gross rental receipts from
10 such renting, leasing or letting, excluding, however, from
11 gross rental receipts, the proceeds of such renting, leasing or
12 letting to permanent residents of that hotel, and may provide
13 for the administration and enforcement of the tax, and for the
14 collection thereof from the persons subject to the tax, as the
15 corporate authorities determine to be necessary or practicable
16 for the effective administration of the tax.

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

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

1 An ordinance or resolution imposing a tax hereunder or
2 effecting a change in the rate thereof shall be effective on
3 the first day of the calendar month next following its passage
4 and required publication.

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

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

1 by a given rate, as may be agreed upon for the full period of
2 time set forth in such agreement; and such agreement may
3 further provide for any other terms as deemed necessary or
4 advisable by such county and such unit of local government or
5 authority. Any such agreement shall be binding and enforceable
6 by either party to such agreement. Such agreement entered into
7 pursuant to this Section shall not in any event constitute an
8 indebtedness of such county subject to any limitation imposed
9 by statute or otherwise.

10 Notwithstanding any other provision of law, the tax is not
11 imposed on the renting, leasing, or letting of hotel rooms to
12 the American Red Cross for the provision or coordination of
13 disaster relief services. This exemption for the renting,
14 leasing, or letting of hotel rooms to the American Red Cross
15 shall not apply except during the provision or coordination of
16 disaster relief services.

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

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

20 (65 ILCS 5/8-3-14) (from Ch. 24, par. 8-3-14)

21 Sec. 8-3-14. Municipal hotel operators' occupation tax.
22 The corporate authorities of any municipality may impose a tax
23 upon all persons engaged in such municipality in the business
24 of renting, leasing or letting rooms in a hotel, as defined in

1 "The Hotel Operators' Occupation Tax Act," at a rate not to
2 exceed 6% in the City of East Peoria and in the Village of
3 Morton and 5% in all other municipalities of the gross rental
4 receipts from such renting, leasing or letting, excluding,
5 however, from gross rental receipts, the proceeds of such
6 renting, leasing or letting to permanent residents of that
7 hotel and proceeds from the tax imposed under subsection (c) of
8 Section 13 of the Metropolitan Pier and Exposition Authority
9 Act, and may provide for the administration and enforcement of
10 the tax, and for the collection thereof from the persons
11 subject to the tax, as the corporate authorities determine to
12 be necessary or practicable for the effective administration of
13 the tax. The municipality may not impose a tax under this
14 Section if it imposes a tax under Section 8-3-14a.

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

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

25 The amounts collected by any municipality pursuant to this
26 Section shall be expended by the municipality solely to promote

1 tourism and conventions within that municipality or otherwise
2 to attract nonresident overnight visitors to the municipality.

3 No funds received pursuant to this Section shall be used to
4 advertise for or otherwise promote new competition in the hotel
5 business.

6 Notwithstanding any other provision of law, the tax is not
7 imposed on the renting, leasing, or letting of hotel rooms to
8 the American Red Cross for the provision or coordination of
9 disaster relief services. This exemption for the renting,
10 leasing, or letting of hotel rooms to the American Red Cross
11 shall not apply except during the provision or coordination of
12 disaster relief services.

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

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

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

16 (a) The corporate authorities of any municipality may
17 impose a tax upon the privilege of renting or leasing rooms in
18 a hotel within the municipality at a rate not to exceed 5% of
19 the rental or lease payment. The corporate authorities may
20 provide for the administration and enforcement of the tax and
21 for the collection thereof from the persons subject to the tax,
22 as the corporate authorities determine to be necessary or
23 practical for the effective administration of the tax.

24 (b) Each hotel in the municipality shall collect the tax
25 from the person making the rental or lease payment at the time

1 that the payment is tendered to the hotel. The hotel shall, as
2 trustee, remit the tax to the municipality.

3 (c) The tax authorized under this Section does not apply to
4 any rental or lease payment by a permanent resident of that
5 hotel or to any payment made to any hotel that is subject to
6 the tax imposed under subsection (c) of Section 13 of the
7 Metropolitan Pier and Exposition Authority Act. A municipality
8 may not impose a tax under this Section if it imposes a tax
9 under Section 8-3-14. Nothing in this Section may be construed
10 to authorize a municipality to impose a tax upon the privilege
11 of engaging in any business that under the Constitution of the
12 United States may not be made the subject of taxation by this
13 State.

14 (c-5) Notwithstanding any other provision of law, the tax
15 is not imposed on the renting or leasing of hotel rooms by the
16 American Red Cross for the provision or coordination of
17 disaster relief services. This exemption for the renting,
18 leasing, or letting of hotel rooms to the American Red Cross
19 shall not apply except during the provision or coordination of
20 disaster relief services.

21 (d) The moneys collected by a municipality under this
22 Section may be expended solely to promote tourism and
23 conventions within that municipality or otherwise to attract
24 nonresident overnight visitors to the municipality. No moneys
25 received under this Section may be used to advertise for or
26 otherwise promote new competition in the hotel business.

1 (e) As used in this Section, "hotel" has the meaning set
2 forth in Section 2 of the Hotel Operators' Occupation Tax Act.

3 (Source: P.A. 96-238, eff. 8-11-09.)

4 (65 ILCS 5/11-74.3-6)

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

7 (a) If the corporate authorities of a municipality have
8 approved a business district plan, have designated a business
9 district, and have elected to impose a tax by ordinance
10 pursuant to subsection (10) or (11) of Section 11-74.3-3, then
11 each year after the date of the approval of the ordinance but
12 terminating upon the date all business district project costs
13 and all obligations paying or reimbursing business district
14 project costs, if any, have been paid, but in no event later
15 than the dissolution date, all amounts generated by the
16 retailers' occupation tax and service occupation tax shall be
17 collected and the tax shall be enforced by the Department of
18 Revenue in the same manner as all retailers' occupation taxes
19 and service occupation taxes imposed in the municipality
20 imposing the tax and all amounts generated by the hotel
21 operators' occupation tax shall be collected and the tax shall
22 be enforced by the municipality in the same manner as all hotel
23 operators' occupation taxes imposed in the municipality
24 imposing the tax. The corporate authorities of the municipality
25 shall deposit the proceeds of the taxes imposed under

1 subsections (10) and (11) of Section 11-74.3-3 into a special
2 fund of the municipality called the "[Name of] Business
3 District Tax Allocation Fund" for the purpose of paying or
4 reimbursing business district project costs and obligations
5 incurred in the payment of those costs.

6 (b) The corporate authorities of a municipality that has
7 designated a business district under this Law may, by
8 ordinance, impose a Business District Retailers' Occupation
9 Tax upon all persons engaged in the business of selling
10 tangible personal property, other than an item of tangible
11 personal property titled or registered with an agency of this
12 State's government, at retail in the business district at a
13 rate not to exceed 1% of the gross receipts from the sales made
14 in the course of such business, to be imposed only in 0.25%
15 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 that is issued by the Department to
2 a retailer under the Retailers' Occupation Tax Act shall permit
3 the retailer to engage in a business that is taxable under any
4 ordinance or resolution enacted pursuant to this subsection
5 without registering separately with the Department under such
6 ordinance or resolution or under this subsection. The
7 Department of Revenue shall have full power to administer and
8 enforce this subsection; to collect all taxes and penalties due
9 under this subsection in the manner hereinafter provided; and
10 to determine all rights to credit memoranda arising on account
11 of the erroneous payment of tax or penalty under this
12 subsection. In the administration of, and compliance with, this
13 subsection, the Department and persons who are subject to this
14 subsection shall have the same rights, remedies, privileges,
15 immunities, powers and duties, and be subject to the same
16 conditions, restrictions, limitations, penalties, exclusions,
17 exemptions, and definitions of terms and employ the same modes
18 of procedure, as are prescribed in Sections 1, 1a through 1o, 2
19 through 2-65 (in respect to all provisions therein other than
20 the State rate of tax), 2c through 2h, 3 (except as to the
21 disposition of taxes and penalties collected), 4, 5, 5a, 5c,
22 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11,
23 12, 13, and 14 of the Retailers' Occupation Tax Act and all
24 provisions of the Uniform Penalty and Interest Act, as fully as
25 if those provisions were set forth herein.

26 Persons subject to any tax imposed under this subsection

1 may reimburse themselves for their seller's tax liability under
2 this subsection by separately stating the tax as an additional
3 charge, which charge may be stated in combination, in a single
4 amount, with State taxes that sellers are required to collect
5 under the Use Tax Act, in accordance with such bracket
6 schedules as the Department may prescribe.

7 Whenever the Department determines that a refund should be
8 made under this subsection to a claimant instead of issuing a
9 credit memorandum, the Department shall notify the State
10 Comptroller, who shall cause the order to be drawn for the
11 amount specified and to the person named in the notification
12 from the Department. The refund shall be paid by the State
13 Treasurer out of the business district retailers' occupation
14 tax fund.

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

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

1 After the monthly transfer to the STAR Bonds Revenue Fund,
2 on or before the 25th day of each calendar month, the
3 Department shall prepare and certify to the Comptroller the
4 disbursement of stated sums of money to named municipalities
5 from the business district retailers' occupation tax fund, the
6 municipalities to be those from which retailers have paid taxes
7 or penalties under this subsection to the Department during the
8 second preceding calendar month. The amount to be paid to each
9 municipality shall be the amount (not including credit
10 memoranda) collected under this subsection during the second
11 preceding calendar month by the Department plus an amount the
12 Department determines is necessary to offset any amounts that
13 were erroneously paid to a different taxing body, and not
14 including an amount equal to the amount of refunds made during
15 the second preceding calendar month by the Department, less 2%
16 of that amount, which shall be deposited into the Tax
17 Compliance and Administration Fund and shall be used by the
18 Department, subject to appropriation, to cover the costs of the
19 Department in administering and enforcing the provisions of
20 this subsection, on behalf of such municipality, and not
21 including any amount that the Department determines is
22 necessary to offset any amounts that were payable to a
23 different taxing body but were erroneously paid to the
24 municipality, and not including any amounts that are
25 transferred to the STAR Bonds Revenue Fund. Within 10 days
26 after receipt by the Comptroller of the disbursement

1 certification to the municipalities provided for in this
2 subsection to be given to the Comptroller by the Department,
3 the Comptroller shall cause the orders to be drawn for the
4 respective amounts in accordance with the directions contained
5 in the certification. The proceeds of the tax paid to
6 municipalities under this subsection shall be deposited into
7 the Business District Tax Allocation Fund by the municipality.

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

21 The Department of Revenue shall not administer or enforce
22 an ordinance imposing, discontinuing, or changing the rate of
23 the tax under this subsection, until the municipality also
24 provides, in the manner prescribed by the Department, the
25 boundaries of the business district and each address in the
26 business district in such a way that the Department can

1 determine by its address whether a business is located in the
2 business district. The municipality must provide this boundary
3 and address information to the Department on or before April 1
4 for administration and enforcement of the tax under this
5 subsection by the Department beginning on the following July 1
6 and on or before October 1 for administration and enforcement
7 of the tax under this subsection by the Department beginning on
8 the following January 1. The Department of Revenue shall not
9 administer or enforce any change made to the boundaries of a
10 business district or address change, addition, or deletion
11 until the municipality reports the boundary change or address
12 change, addition, or deletion to the Department in the manner
13 prescribed by the Department. The municipality must provide
14 this boundary change information or address change, addition,
15 or deletion to the Department on or before April 1 for
16 administration and enforcement by the Department of the change
17 beginning on the following July 1 and on or before October 1
18 for administration and enforcement by the Department of the
19 change beginning on the following January 1. The retailers in
20 the business district shall be responsible for charging the tax
21 imposed under this subsection. If a retailer is incorrectly
22 included or excluded from the list of those required to collect
23 the tax under this subsection, both the Department of Revenue
24 and the retailer shall be held harmless if they reasonably
25 relied on information provided by the municipality.

26 A municipality that imposes the tax under this subsection

1 must submit to the Department of Revenue any other information
2 as the Department may require for the administration and
3 enforcement of the tax.

4 When certifying the amount of a monthly disbursement to a
5 municipality under this subsection, the Department shall
6 increase or decrease the amount by an amount necessary to
7 offset any misallocation of previous disbursements. The offset
8 amount shall be the amount erroneously disbursed within the
9 previous 6 months from the time a misallocation is discovered.

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

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

16 (c) If a tax has been imposed under subsection (b), a
17 Business District Service Occupation Tax shall also be imposed
18 upon all persons engaged, in the business district, in the
19 business of making sales of service, who, as an incident to
20 making those sales of service, transfer tangible personal
21 property within the business district, either in the form of
22 tangible personal property or in the form of real estate as an
23 incident to a sale of service. The tax shall be imposed at the
24 same rate as the tax imposed in subsection (b) and shall not
25 exceed 1% of the selling price of tangible personal property so
26 transferred within the business district, to be imposed only in

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

10 The tax imposed under this subsection and all civil
11 penalties that may be assessed as an incident thereof shall be
12 collected and enforced by the Department of Revenue. The
13 certificate of registration which is issued by the Department
14 to a retailer under the Retailers' Occupation Tax Act or under
15 the Service Occupation Tax Act shall permit such registrant to
16 engage in a business which is taxable under any ordinance or
17 resolution enacted pursuant to this subsection without
18 registering separately with the Department under such
19 ordinance or resolution or under this subsection. The
20 Department of Revenue shall have full power to administer and
21 enforce this subsection; to collect all taxes and penalties due
22 under this subsection; to dispose of taxes and penalties so
23 collected in the manner hereinafter provided; and to determine
24 all rights to credit memoranda arising on account of the
25 erroneous payment of tax or penalty under this subsection. In
26 the 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, powers
3 and duties, and be subject to the same conditions,
4 restrictions, limitations, penalties, exclusions, exemptions,
5 and definitions of terms and employ the same modes of procedure
6 as are prescribed in Sections 2, 2a through 2d, 3 through 3-50
7 (in respect to all provisions therein other than the State rate
8 of tax), 4 (except that the reference to the State shall be to
9 the business district), 5, 7, 8 (except that the jurisdiction
10 to which the tax shall be a debt to the extent indicated in
11 that Section 8 shall be the municipality), 9 (except as to the
12 disposition of taxes and penalties collected, and except that
13 the returned merchandise credit for this tax may not be taken
14 against any State tax), 10, 11, 12 (except the reference
15 therein to Section 2b of the Retailers' Occupation Tax Act), 13
16 (except that any reference to the State shall mean the
17 municipality), the first paragraph of Section 15, and Sections
18 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and all
19 provisions of the Uniform Penalty and Interest Act, as fully as
20 if those provisions were set forth herein.

21 Persons subject to any tax imposed under the authority
22 granted in this subsection may reimburse themselves for their
23 serviceman's tax liability hereunder by separately stating the
24 tax as an additional charge, which charge may be stated in
25 combination, in a single amount, with State tax that servicemen
26 are authorized to collect under the Service Use Tax Act, in

1 accordance with such bracket schedules as the Department may
2 prescribe.

3 Whenever the Department determines that a refund should be
4 made under this subsection to a claimant instead of issuing
5 credit memorandum, the Department shall notify the State
6 Comptroller, who shall cause the order to be drawn for the
7 amount specified, and to the person named, in such notification
8 from the Department. Such refund shall be paid by the State
9 Treasurer out of the business district retailers' occupation
10 tax fund.

11 The Department shall forthwith pay over to the State
12 Treasurer, ex-officio, as trustee, all taxes, penalties, and
13 interest collected under this subsection for deposit into the
14 business district retailers' occupation tax fund.

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

23 After the monthly transfer to the STAR Bonds Revenue Fund,
24 on or before the 25th day of each calendar month, the
25 Department shall prepare and certify to the Comptroller the
26 disbursement of stated sums of money to named municipalities

1 from the business district retailers' occupation tax fund, the
2 municipalities to be those from which suppliers and servicemen
3 have paid taxes or penalties under this subsection to the
4 Department during the second preceding calendar month. The
5 amount to be paid to each municipality shall be the amount (not
6 including credit memoranda) collected under this subsection
7 during the second preceding calendar month by the Department,
8 less 2% of that amount, which shall be deposited into the Tax
9 Compliance and Administration Fund and shall be used by the
10 Department, subject to appropriation, to cover the costs of the
11 Department in administering and enforcing the provisions of
12 this subsection, and not including an amount equal to the
13 amount of refunds made during the second preceding calendar
14 month by the Department on behalf of such municipality, and not
15 including any amounts that are transferred to the STAR Bonds
16 Revenue Fund. Within 10 days after receipt, by the Comptroller,
17 of the disbursement certification to the municipalities,
18 provided for in this subsection to be given to the Comptroller
19 by the Department, the Comptroller shall cause the orders to be
20 drawn for the respective amounts in accordance with the
21 directions contained in such certification. The proceeds of the
22 tax paid to municipalities under this subsection shall be
23 deposited into the Business District Tax Allocation Fund by the
24 municipality.

25 An ordinance imposing or discontinuing the tax under this
26 subsection or effecting a change in the rate thereof shall

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

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

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

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

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

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

1 (d) By ordinance, a municipality that has designated a
2 business district under this Law may impose an occupation tax
3 upon all persons engaged in the business district in the
4 business of renting, leasing, or letting rooms in a hotel, as
5 defined in the Hotel Operators' Occupation Tax Act, at a rate
6 not to exceed 1% of the gross rental receipts from the renting,
7 leasing, or letting of hotel rooms within the business
8 district, to be imposed only in 0.25% increments, excluding,
9 however, from gross rental receipts the proceeds of renting,
10 leasing, or letting to permanent residents of a hotel, as
11 defined in the Hotel Operators' Occupation Tax Act, and
12 proceeds from the tax imposed under subsection (c) of Section
13 13 of the Metropolitan Pier and Exposition Authority Act.

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

1 subject to the same conditions, restrictions, limitations,
2 penalties, and definitions of terms, and shall employ the same
3 modes of procedure as are employed with respect to a tax
4 adopted by the municipality under Section 8-3-14 of this Code.

5 Persons subject to any tax imposed under the authority
6 granted in this subsection may reimburse themselves for their
7 tax liability for that tax by separately stating that tax as an
8 additional charge, which charge may be stated in combination,
9 in a single amount, with State taxes imposed under the Hotel
10 Operators' Occupation Tax Act, and with any other tax.

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

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

17 Notwithstanding any other provision of law, the tax under
18 this subsection (d) is not imposed on the renting or leasing of
19 hotel rooms by the American Red Cross for the provision or
20 coordination of disaster relief services. This exemption for
21 the renting or leasing of hotel rooms to the American Red Cross
22 shall not apply except during the provision or coordination of
23 disaster relief services.

24 (e) Obligations secured by the Business District Tax
25 Allocation Fund may be issued to provide for the payment or
26 reimbursement of business district project costs. Those

1 obligations, when so issued, shall be retired in the manner
2 provided in the ordinance authorizing the issuance of those
3 obligations by the receipts of taxes imposed pursuant to
4 subsections (10) and (11) of Section 11-74.3-3 and by other
5 revenue designated or pledged by the municipality. A
6 municipality may in the ordinance pledge, for any period of
7 time up to and including the dissolution date, all or any part
8 of the funds in and to be deposited in the Business District
9 Tax Allocation Fund to the payment of business district project
10 costs and obligations. Whenever a municipality pledges all of
11 the funds to the credit of a business district tax allocation
12 fund to secure obligations issued or to be issued to pay or
13 reimburse business district project costs, the municipality
14 may specifically provide that funds remaining to the credit of
15 such business district tax allocation fund after the payment of
16 such obligations shall be accounted for annually and shall be
17 deemed to be "surplus" funds, and such "surplus" funds shall be
18 expended by the municipality for any business district project
19 cost as approved in the business district plan. Whenever a
20 municipality pledges less than all of the monies to the credit
21 of a business district tax allocation fund to secure
22 obligations issued or to be issued to pay or reimburse business
23 district project costs, the municipality shall provide that
24 monies to the credit of the business district tax allocation
25 fund and not subject to such pledge or otherwise encumbered or
26 required for payment of contractual obligations for specific

1 business district project costs shall be calculated annually
2 and shall be deemed to be "surplus" funds, and such "surplus"
3 funds shall be expended by the municipality for any business
4 district project cost as approved in the business district
5 plan.

6 No obligation issued pursuant to this Law and secured by a
7 pledge of all or any portion of any revenues received or to be
8 received by the municipality from the imposition of taxes
9 pursuant to subsection (10) of Section 11-74.3-3, shall be
10 deemed to constitute an economic incentive agreement under
11 Section 8-11-20, notwithstanding the fact that such pledge
12 provides for the sharing, rebate, or payment of retailers'
13 occupation taxes or service occupation taxes imposed pursuant
14 to subsection (10) of Section 11-74.3-3 and received or to be
15 received by the municipality from the development or
16 redevelopment of properties in the business district.

17 Without limiting the foregoing in this Section, the
18 municipality may further secure obligations secured by the
19 business district tax allocation fund with a pledge, for a
20 period not greater than the term of the obligations and in any
21 case not longer than the dissolution date, of any part or any
22 combination of the following: (i) net revenues of all or part
23 of any business district project; (ii) taxes levied or imposed
24 by the municipality on any or all property in the municipality,
25 including, specifically, taxes levied or imposed by the
26 municipality in a special service area pursuant to the Special

1 Service Area Tax Law; (iii) the full faith and credit of the
2 municipality; (iv) a mortgage on part or all of the business
3 district project; or (v) any other taxes or anticipated
4 receipts that the municipality may lawfully pledge.

5 Such obligations may be issued in one or more series, bear
6 such date or dates, become due at such time or times as therein
7 provided, but in any case not later than (i) 20 years after the
8 date of issue or (ii) the dissolution date, whichever is
9 earlier, bear interest payable at such intervals and at such
10 rate or rates as set forth therein, except as may be limited by
11 applicable law, which rate or rates may be fixed or variable,
12 be in such denominations, be in such form, either coupon,
13 registered, or book-entry, carry such conversion, registration
14 and exchange privileges, be subject to defeasance upon such
15 terms, have such rank or priority, be executed in such manner,
16 be payable in such medium or payment at such place or places
17 within or without the State, make provision for a corporate
18 trustee within or without the State with respect to such
19 obligations, prescribe the rights, powers, and duties thereof
20 to be exercised for the benefit of the municipality and the
21 benefit of the owners of such obligations, provide for the
22 holding in trust, investment, and use of moneys, funds, and
23 accounts held under an ordinance, provide for assignment of and
24 direct payment of the moneys to pay such obligations or to be
25 deposited into such funds or accounts directly to such trustee,
26 be subject to such terms of redemption with or without premium,

1 and be sold at such price, all as the corporate authorities
2 shall determine. No referendum approval of the electors shall
3 be required as a condition to the issuance of obligations
4 pursuant to this Law except as provided in this Section.

5 In the event the municipality authorizes the issuance of
6 obligations pursuant to the authority of this Law secured by
7 the full faith and credit of the municipality, or pledges ad
8 valorem taxes pursuant to this subsection, which obligations
9 are other than obligations which may be issued under home rule
10 powers provided by Section 6 of Article VII of the Illinois
11 Constitution or which ad valorem taxes are other than ad
12 valorem taxes which may be pledged under home rule powers
13 provided by Section 6 of Article VII of the Illinois
14 Constitution or which are levied in a special service area
15 pursuant to the Special Service Area Tax Law, the ordinance
16 authorizing the issuance of those obligations or pledging those
17 taxes shall be published within 10 days after the ordinance has
18 been adopted, in a newspaper having a general circulation
19 within the municipality. The publication of the ordinance shall
20 be accompanied by a notice of (i) the specific number of voters
21 required to sign a petition requesting the question of the
22 issuance of the obligations or pledging such ad valorem taxes
23 to be submitted to the electors; (ii) the time within which the
24 petition must be filed; and (iii) the date of the prospective
25 referendum. The municipal clerk shall provide a petition form
26 to any individual requesting one.

1 If no petition is filed with the municipal clerk, as
2 hereinafter provided in this Section, within 21 days after the
3 publication of the ordinance, the ordinance shall be in effect.
4 However, if within that 21-day period a petition is filed with
5 the municipal clerk, signed by electors numbering not less than
6 15% of the number of electors voting for the mayor or president
7 at the last general municipal election, asking that the
8 question of issuing obligations using full faith and credit of
9 the municipality as security for the cost of paying or
10 reimbursing business district project costs, or of pledging
11 such ad valorem taxes for the payment of those obligations, or
12 both, be submitted to the electors of the municipality, the
13 municipality shall not be authorized to issue obligations of
14 the municipality using the full faith and credit of the
15 municipality as security or pledging such ad valorem taxes for
16 the payment of those obligations, or both, until the
17 proposition has been submitted to and approved by a majority of
18 the voters voting on the proposition at a regularly scheduled
19 election. The municipality shall certify the proposition to the
20 proper election authorities for submission in accordance with
21 the general election law.

22 The ordinance authorizing the obligations may provide that
23 the obligations shall contain a recital that they are issued
24 pursuant to this Law, which recital shall be conclusive
25 evidence of their validity and of the regularity of their
26 issuance.

1 In the event the municipality authorizes issuance of
2 obligations pursuant to this Law secured by the full faith and
3 credit of the municipality, the ordinance authorizing the
4 obligations may provide for the levy and collection of a direct
5 annual tax upon all taxable property within the municipality
6 sufficient to pay the principal thereof and interest thereon as
7 it matures, which levy may be in addition to and exclusive of
8 the maximum of all other taxes authorized to be levied by the
9 municipality, which levy, however, shall be abated to the
10 extent that monies from other sources are available for payment
11 of the obligations and the municipality certifies the amount of
12 those monies available to the county clerk.

13 A certified copy of the ordinance shall be filed with the
14 county clerk of each county in which any portion of the
15 municipality is situated, and shall constitute the authority
16 for the extension and collection of the taxes to be deposited
17 in the business district tax allocation fund.

18 A municipality may also issue its obligations to refund, in
19 whole or in part, obligations theretofore issued by the
20 municipality under the authority of this Law, whether at or
21 prior to maturity. However, the last maturity of the refunding
22 obligations shall not be expressed to mature later than the
23 dissolution date.

24 In the event a municipality issues obligations under home
25 rule powers or other legislative authority, the proceeds of
26 which are pledged to pay or reimburse business district project

1 costs, the municipality may, if it has followed the procedures
2 in conformance with this Law, retire those obligations from
3 funds in the business district tax allocation fund in amounts
4 and in such manner as if those obligations had been issued
5 pursuant to the provisions of this Law.

6 No obligations issued pursuant to this Law shall be
7 regarded as indebtedness of the municipality issuing those
8 obligations or any other taxing district for the purpose of any
9 limitation imposed by law.

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

12 (f) When business district project costs, including,
13 without limitation, all obligations paying or reimbursing
14 business district project costs have been paid, any surplus
15 funds then remaining in the Business District Tax Allocation
16 Fund shall be distributed to the municipal treasurer for
17 deposit into the general corporate fund of the municipality.
18 Upon payment of all business district project costs and
19 retirement of all obligations paying or reimbursing business
20 district project costs, but in no event more than 23 years
21 after the date of adoption of the ordinance imposing taxes
22 pursuant to subsection (10) or (11) of Section 11-74.3-3, the
23 municipality shall adopt an ordinance immediately rescinding
24 the taxes imposed pursuant to subsection (10) or (11) of
25 Section 11-74.3-3.

26 (Source: P.A. 96-939, eff. 6-24-10; 96-1394, eff. 7-29-10;

1 96-1555, eff. 3-18-11; 97-333, eff. 8-12-11.)

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

4 (70 ILCS 210/13) (from Ch. 85, par. 1233)

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

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

21 The tax imposed under this subsection and all civil
22 penalties that may be assessed as an incident to that tax shall
23 be collected and enforced by the Illinois Department of
24 Revenue. The Department shall have full power to administer and

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

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

1 stated in combination, in a single amount, with State taxes
2 that sellers are required to collect under the Use Tax Act,
3 pursuant to bracket schedules as the Department may prescribe.
4 The retailer filing the return shall, at the time of filing the
5 return, pay to the Department the amount of tax imposed under
6 this subsection, less a discount of 1.75%, which is allowed to
7 reimburse the retailer for the expenses incurred in keeping
8 records, preparing and filing returns, remitting the tax, and
9 supplying data to the Department on request.

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

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

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

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

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

1 A certificate of registration issued by the Illinois
2 Department of Revenue to a retailer under the Retailers'
3 Occupation Tax Act shall permit the registrant to engage in a
4 business that is taxed under the tax imposed under this
5 subsection, and no additional registration shall be required
6 under the ordinance imposing the tax or under this subsection.

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

13 The tax authorized to be levied under this subsection may
14 be levied within all or any part of the following described
15 portions of the metropolitan area:

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

1 intersection with the Cook County - DuPage County line,
2 then north and west along the county line to the point of
3 beginning; and

4 (2) that portion of the City of Chicago located within
5 the following area: Beginning at the intersection of West
6 55th Street with Central Avenue, then east along West 55th
7 Street to its intersection with South Cicero Avenue, then
8 south along South Cicero Avenue to its intersection with
9 West 63rd Street, then west along West 63rd Street to its
10 intersection with South Central Avenue, then north along
11 South Central Avenue to the point of beginning; and

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

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

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

21 The tax imposed by the Authority under this subsection and
22 all civil penalties that may be assessed as an incident to that
23 tax shall be collected and enforced by the Illinois Department
24 of Revenue. The certificate of registration that is issued by
25 the Department to a lessor under the Hotel Operators'
26 Occupation Tax Act shall permit that registrant to engage in a

1 business that is taxable under any ordinance enacted under this
2 subsection without registering separately with the Department
3 under that ordinance or under this subsection. The Department
4 shall have full power to administer and enforce this
5 subsection, to collect all taxes and penalties due under this
6 subsection, to dispose of taxes and penalties so collected in
7 the manner provided in this subsection, and to determine all
8 rights to credit memoranda arising on account of the erroneous
9 payment of tax or penalty under this subsection. In the
10 administration of and compliance with this subsection, the
11 Department and persons who are subject to this subsection shall
12 have the same rights, remedies, privileges, immunities,
13 powers, and duties, shall be subject to the same conditions,
14 restrictions, limitations, penalties, and definitions of
15 terms, and shall employ the same modes of procedure as are
16 prescribed in the Hotel Operators' Occupation Tax Act (except
17 where that Act is inconsistent with this subsection), as fully
18 as if the provisions contained in the Hotel Operators'
19 Occupation Tax Act were set out in this subsection.

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

1 trust fund held by the State Treasurer as trustee for the
2 Authority.

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

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

19 The Department shall forthwith pay over to the State
20 Treasurer, ex officio, as trustee for the Authority, all taxes
21 and penalties collected under this subsection for deposit into
22 a trust fund held outside the State Treasury. On or before the
23 25th day of each calendar month, the Department shall certify
24 to the Comptroller the amounts to be paid under subsection (g)
25 of this Section, which shall be the amounts (not including
26 credit memoranda) collected under this subsection during the

1 second preceding calendar month by the Department, less any
2 amounts determined by the Department to be necessary for
3 payment of refunds. Within 10 days after receipt by the
4 Comptroller of the Department's certification, the Comptroller
5 shall cause the orders to be drawn for such amounts, and the
6 Treasurer shall administer those amounts as required in
7 subsection (g).

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

15 Notwithstanding any other provision of law, the tax is not
16 imposed on the renting, leasing, or letting of hotel rooms to
17 the American Red Cross for the provision or coordination of
18 disaster relief services. This exemption for the renting,
19 leasing, or letting of hotel rooms to the American Red Cross
20 shall not apply except during the provision or coordination of
21 disaster relief services.

22 (d) By ordinance the Authority shall, as soon as
23 practicable after the effective date of this amendatory Act of
24 1991, impose a tax upon all persons engaged in the business of
25 renting automobiles in the metropolitan area at the rate of 6%
26 of the gross receipts from that business, except that no tax

1 shall be imposed on the business of renting automobiles for use
2 as taxicabs or in livery service. The tax imposed under this
3 subsection and all civil penalties that may be assessed as an
4 incident to that tax shall be collected and enforced by the
5 Illinois Department of Revenue. The certificate of
6 registration issued by the Department to a retailer under the
7 Retailers' Occupation Tax Act or under the Automobile Renting
8 Occupation and Use Tax Act shall permit that person to engage
9 in a business that is taxable under any ordinance enacted under
10 this subsection without registering separately with the
11 Department under that ordinance or under this subsection. The
12 Department shall have full power to administer and enforce this
13 subsection, to collect all taxes and penalties due under this
14 subsection, to dispose of taxes and penalties so collected in
15 the manner provided in this subsection, and to determine all
16 rights to credit memoranda arising on account of the erroneous
17 payment of tax or penalty under this subsection. In the
18 administration of and compliance with this subsection, the
19 Department and persons who are subject to this subsection shall
20 have the same rights, remedies, privileges, immunities,
21 powers, and duties, be subject to the same conditions,
22 restrictions, limitations, penalties, and definitions of
23 terms, and employ the same modes of procedure as are prescribed
24 in Sections 2 and 3 (in respect to all provisions of those
25 Sections other than the State rate of tax; and in respect to
26 the provisions of the Retailers' Occupation Tax Act referred to

1 in those Sections, except as to the disposition of taxes and
2 penalties collected, except for the provision allowing
3 retailers a deduction from the tax to cover certain costs, and
4 except that credit memoranda issued under this subsection may
5 not be used to discharge any State tax liability) of the
6 Automobile Renting Occupation and Use Tax Act, as fully as if
7 provisions contained in those Sections of that Act were set
8 forth in this subsection.

9 Persons subject to any tax imposed under the authority
10 granted in this subsection may reimburse themselves for their
11 tax liability under this subsection by separately stating that
12 tax as an additional charge, which charge may be stated in
13 combination, in a single amount, with State tax that sellers
14 are required to collect under the Automobile Renting Occupation
15 and Use Tax Act, pursuant to bracket schedules as the
16 Department may prescribe.

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

26 The Department shall forthwith pay over to the State

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

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

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

25 (e) By ordinance the Authority shall, as soon as
26 practicable after the effective date of this amendatory Act of

1 1991, impose a tax upon the privilege of using in the
2 metropolitan area an automobile that is rented from a rentor
3 outside Illinois and is titled or registered with an agency of
4 this State's government at a rate of 6% of the rental price of
5 that automobile, except that no tax shall be imposed on the
6 privilege of using automobiles rented for use as taxicabs or in
7 livery service. The tax shall be collected from persons whose
8 Illinois address for titling or registration purposes is given
9 as being in the metropolitan area. The tax shall be collected
10 by the Department of Revenue for the Authority. The tax must be
11 paid to the State or an exemption determination must be
12 obtained from the Department of Revenue before the title or
13 certificate of registration for the property may be issued. The
14 tax or proof of exemption may be transmitted to the Department
15 by way of the State agency with which or State officer with
16 whom the tangible personal property must be titled or
17 registered if the Department and that agency or State officer
18 determine that this procedure will expedite the processing of
19 applications for title or registration.

20 The Department shall have full power to administer and
21 enforce this subsection, to collect all taxes, penalties, and
22 interest due under this subsection, to dispose of taxes,
23 penalties, and interest so collected in the manner provided in
24 this subsection, and to determine all rights to credit
25 memoranda or refunds arising on account of the erroneous
26 payment of tax, penalty, or interest under this subsection. In

1 the administration of and compliance with this subsection, the
2 Department and persons who are subject to this subsection shall
3 have the same rights, remedies, privileges, immunities,
4 powers, and duties, be subject to the same conditions,
5 restrictions, limitations, penalties, and definitions of
6 terms, and employ the same modes of procedure as are prescribed
7 in Sections 2 and 4 (except provisions pertaining to the State
8 rate of tax; and in respect to the provisions of the Use Tax
9 Act referred to in that Section, except provisions concerning
10 collection or refunding of the tax by retailers, except the
11 provisions of Section 19 pertaining to claims by retailers,
12 except the last paragraph concerning refunds, and except that
13 credit memoranda issued under this subsection may not be used
14 to discharge any State tax liability) of the Automobile Renting
15 Occupation and Use Tax Act, as fully as if provisions contained
16 in those Sections of that Act were set forth in this
17 subsection.

18 Whenever the Department determines that a refund should be
19 made under this subsection to a claimant instead of issuing a
20 credit memorandum, the Department shall notify the State
21 Comptroller, who shall cause a warrant to be drawn for the
22 amount specified and to the person named in the notification
23 from the Department. The refund shall be paid by the State
24 Treasurer out of the Metropolitan Pier and Exposition Authority
25 trust fund held by the State Treasurer as trustee for the
26 Authority.

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

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

22 (f) By ordinance the Authority shall, as soon as
23 practicable after the effective date of this amendatory Act of
24 1991, impose an occupation tax on all persons, other than a
25 governmental agency, engaged in the business of providing
26 ground transportation for hire to passengers in the

1 metropolitan area at a rate of (i) \$4 per taxi or livery
2 vehicle departure with passengers for hire from commercial
3 service airports in the metropolitan area, (ii) for each
4 departure with passengers for hire from a commercial service
5 airport in the metropolitan area in a bus or van operated by a
6 person other than a person described in item (iii): \$18 per bus
7 or van with a capacity of 1-12 passengers, \$36 per bus or van
8 with a capacity of 13-24 passengers, and \$54 per bus or van
9 with a capacity of over 24 passengers, and (iii) for each
10 departure with passengers for hire from a commercial service
11 airport in the metropolitan area in a bus or van operated by a
12 person regulated by the Interstate Commerce Commission or
13 Illinois Commerce Commission, operating scheduled service from
14 the airport, and charging fares on a per passenger basis: \$2
15 per passenger for hire in each bus or van. The term "commercial
16 service airports" means those airports receiving scheduled
17 passenger service and enplaning more than 100,000 passengers
18 per year.

19 In the ordinance imposing the tax, the Authority may
20 provide for the administration and enforcement of the tax and
21 the collection of the tax from persons subject to the tax as
22 the Authority determines to be necessary or practicable for the
23 effective administration of the tax. The Authority may enter
24 into agreements as it deems appropriate with any governmental
25 agency providing for that agency to act as the Authority's
26 agent to collect the tax.

1 In the ordinance imposing the tax, the Authority may
2 designate a method or methods for persons subject to the tax to
3 reimburse themselves for the tax liability arising under the
4 ordinance (i) by separately stating the full amount of the tax
5 liability as an additional charge to passengers departing the
6 airports, (ii) by separately stating one-half of the tax
7 liability as an additional charge to both passengers departing
8 from and to passengers arriving at the airports, or (iii) by
9 some other method determined by the Authority.

10 All taxes, penalties, and interest collected under any
11 ordinance adopted under this subsection, less any amounts
12 determined to be necessary for the payment of refunds and less
13 the taxes, penalties, and interest attributable to any increase
14 in the rate of tax authorized by Public Act 96-898, shall be
15 paid forthwith to the State Treasurer, ex officio, for deposit
16 into a trust fund held outside the State Treasury and shall be
17 administered by the State Treasurer as provided in subsection
18 (g) of this Section. All taxes, penalties, and interest
19 attributable to any increase in the rate of tax authorized by
20 Public Act 96-898 shall be paid by the State Treasurer as
21 follows: 25% for deposit into the Convention Center Support
22 Fund, to be used by the Village of Rosemont for the repair,
23 maintenance, and improvement of the Donald E. Stephens
24 Convention Center and for debt service on debt instruments
25 issued for those purposes by the village and 75% to the
26 Authority to be used for grants to an organization meeting the

1 qualifications set out in Section 5.6 of this Act, provided the
2 Metropolitan Pier and Exposition Authority has entered into a
3 marketing agreement with such an organization.

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

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

13 (2) On July 20 and on the 20th of each month
14 thereafter, provided that the amount requested in the
15 annual certificate of the Chairman of the Authority filed
16 under Section 8.25f of the State Finance Act has been
17 appropriated for payment to the Authority, 1/8 of the local
18 tax transfer amount, together with any cumulative
19 deficiencies in the amounts transferred into the McCormick
20 Place Expansion Project Fund under this subparagraph (2)
21 during the fiscal year for which the certificate has been
22 filed, shall be transferred from the trust fund into the
23 McCormick Place Expansion Project Fund in the State
24 treasury until 100% of the local tax transfer amount has
25 been so transferred. "Local tax transfer amount" shall mean
26 the amount requested in the annual certificate, minus the

1 reduction amount. "Reduction amount" shall mean \$41.7
2 million in fiscal year 2011, \$36.7 million in fiscal year
3 2012, \$36.7 million in fiscal year 2013, \$36.7 million in
4 fiscal year 2014, and \$31.7 million in each fiscal year
5 thereafter until 2032, provided that the reduction amount
6 shall be reduced by (i) the amount certified by the
7 Authority to the State Comptroller and State Treasurer
8 under Section 8.25 of the State Finance Act, as amended,
9 with respect to that fiscal year and (ii) in any fiscal
10 year in which the amounts deposited in the trust fund under
11 this Section exceed \$318.3 million, exclusive of amounts
12 set aside for refunds and for the reserve account, one
13 dollar for each dollar of the deposits in the trust fund
14 above \$318.3 million with respect to that year, exclusive
15 of amounts set aside for refunds and for the reserve
16 account.

17 (3) On July 20, 2010, the Comptroller shall certify to
18 the Governor, the Treasurer, and the Chairman of the
19 Authority the 2010 deficiency amount, which means the
20 cumulative amount of transfers that were due from the trust
21 fund to the McCormick Place Expansion Project Fund in
22 fiscal years 2008, 2009, and 2010 under Section 13(g) of
23 this Act, as it existed prior to May 27, 2010 (the
24 effective date of Public Act 96-898), but not made. On July
25 20, 2011 and on July 20 of each year through July 20, 2014,
26 the Treasurer shall calculate for the previous fiscal year

1 the surplus revenues in the trust fund and pay that amount
2 to the Authority. On July 20, 2015 and on July 20 of each
3 year thereafter, as long as bonds and notes issued under
4 Section 13.2 or bonds and notes issued to refund those
5 bonds and notes are outstanding, the Treasurer shall
6 calculate for the previous fiscal year the surplus revenues
7 in the trust fund and pay one-half of that amount to the
8 State Treasurer for deposit into the General Revenue Fund
9 until the 2010 deficiency amount has been paid and shall
10 pay the balance of the surplus revenues to the Authority.
11 "Surplus revenues" means the amounts remaining in the trust
12 fund on June 30 of the previous fiscal year (A) after the
13 State Treasurer has set aside in the trust fund (i) amounts
14 retained for refunds under subparagraph (1) and (ii) any
15 amounts necessary to meet the reserve account amount and
16 (B) after the State Treasurer has transferred from the
17 trust fund to the General Revenue Fund 100% of any
18 post-2010 deficiency amount. "Reserve account amount"
19 means \$15 million in fiscal year 2011 and \$30 million in
20 each fiscal year thereafter. The reserve account amount
21 shall be set aside in the trust fund and used as a reserve
22 to be transferred to the McCormick Place Expansion Project
23 Fund in the event the proceeds of taxes imposed under this
24 Section 13 are not sufficient to fund the transfer required
25 in subparagraph (2). "Post-2010 deficiency amount" means
26 any deficiency in transfers from the trust fund to the

1 McCormick Place Expansion Project Fund with respect to
2 fiscal years 2011 and thereafter. It is the intention of
3 this subparagraph (3) that no surplus revenues shall be
4 paid to the Authority with respect to any year in which a
5 post-2010 deficiency amount has not been satisfied by the
6 Authority.

7 Moneys received by the Authority as surplus revenues may be
8 used (i) for the purposes of paying debt service on the bonds
9 and notes issued by the Authority, including early redemption
10 of those bonds or notes, (ii) for the purposes of repair,
11 replacement, and improvement of the grounds, buildings, and
12 facilities of the Authority, and (iii) for the corporate
13 purposes of the Authority in fiscal years 2011 through 2015 in
14 an amount not to exceed \$20,000,000 annually or \$80,000,000
15 total, which amount shall be reduced \$0.75 for each dollar of
16 the receipts of the Authority in that year from any contract
17 entered into with respect to naming rights at McCormick Place
18 under Section 5(m) of this Act. When bonds and notes issued
19 under Section 13.2, or bonds or notes issued to refund those
20 bonds and notes, are no longer outstanding, the balance in the
21 trust fund shall be paid to the Authority.

22 (h) The ordinances imposing the taxes authorized by this
23 Section shall be repealed when bonds and notes issued under
24 Section 13.2 or bonds and notes issued to refund those bonds
25 and notes are no longer outstanding.

26 (Source: P.A. 96-898, eff. 5-27-10; 96-939, eff. 6-24-10;

1 97-333, eff. 8-12-11; revised 8-3-12.)

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

4 (70 ILCS 3205/19) (from Ch. 85, par. 6019)

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

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, the municipal tax imposed under
5 Section 8-3-13 of the Illinois Municipal Code, and the tax
6 imposed under Section 13 of the Metropolitan Pier and
7 Exposition Authority Act.

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

1 State Treasurer for payment into the General Revenue Fund of
2 the State Treasury.

3 Each monthly certification by the Department shall
4 certify, of the amount paid to or on behalf of the Authority,
5 (i) the portion to be paid to the Authority, (ii) the portion
6 to be paid into the General Revenue Fund of the State Treasury
7 on behalf of the Authority as repayment of amounts advanced to
8 the Authority pursuant to appropriation from the Illinois
9 Sports Facilities Fund.

10 With respect to each State fiscal year, of the total amount
11 to be paid to or on behalf of the Authority, the Department
12 shall certify that payments shall first be made directly to the
13 Authority in an amount equal to any difference between the
14 annual amount certified by the Chairman of the Authority
15 pursuant to Section 8.25-4 of the State Finance Act and the
16 amount appropriated to the Authority from the Illinois Sports
17 Facilities Fund. Next, the Department shall certify that
18 payment shall be made into the General Revenue Fund of the
19 State Treasury in an amount equal to the difference between (i)
20 the lesser of (x) the amount appropriated from the Illinois
21 Sports Facilities Fund to the Authority and (y) the annual
22 amount certified by the Chairman of the Authority pursuant to
23 Section 8.25-4 of the State Finance Act and (ii) \$10,000,000.
24 The Department shall certify that all additional amounts shall
25 be paid to the Authority and used for its corporate purposes.

26 Within 10 days after receipt, by the Comptroller, of the

1 Department's monthly certification of amounts to be paid to or
2 on behalf of the Authority and amounts to be paid into the
3 General Revenue Fund, the Comptroller shall cause the warrants
4 to be drawn for the respective amounts in accordance with the
5 directions contained in such certification.

6 Amounts collected by the Department and paid to the
7 Authority pursuant to this Section shall be used for the
8 corporate purposes of the Authority. On June 15, 1992 and on
9 each June 15 thereafter, the Authority shall repay to the State
10 Treasurer all amounts paid to it under this Section and
11 otherwise remaining available to the Authority after providing
12 for (i) payment of principal and interest on, and other
13 payments related to, its obligations issued or to be issued
14 under Section 13 of the Act, including any deposits required to
15 reserve funds created under any indenture or resolution
16 authorizing issuance of the obligations and payments to
17 providers of credit enhancement, (ii) payment of obligations
18 under the provisions of any management agreement with respect
19 to a facility or facilities owned by the Authority or of any
20 assistance agreement with respect to any facility for which
21 financial assistance is provided under this Act, and payment of
22 other capital and operating expenses of the Authority,
23 including any deposits required to reserve funds created for
24 repair and replacement of capital assets and to meet the
25 obligations of the Authority under any management agreement or
26 assistance agreement. Amounts repaid by the Authority to the

1 State Treasurer hereunder shall be treated as repayment of
2 amounts deposited into the Illinois Sports Facilities Fund and
3 credited to the Subsidy Account and used for the corporate
4 purposes of the Authority. The State Treasurer shall deposit
5 \$5,000,000 of the amount received into the General Revenue
6 Fund; thereafter, at the beginning of each fiscal year the
7 State Treasurer shall certify to the State Comptroller for all
8 prior fiscal years the cumulative amount of any deficiencies in
9 repayments to the City of Chicago of amounts in the Local
10 Government Distributive Fund that would otherwise have been
11 allocated to the City of Chicago under the State Revenue
12 Sharing Act but instead were paid into the General Revenue Fund
13 under Section 6 of the Hotel Operators' Occupation Tax Act and
14 that have not been reimbursed, and the Comptroller shall,
15 during the fiscal year at the beginning of which the
16 certification was made, cause warrants to be drawn from the
17 amount received for the repayment of that cumulative amount to
18 the City of Chicago until that cumulative amount has been fully
19 reimbursed; thereafter, the State Treasurer shall deposit the
20 balance of the amount received into the trust fund established
21 outside the State Treasury under subsection (g) of Section 13
22 of the Metropolitan Pier and Exposition Authority Act.

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

1 An ordinance or resolution imposing or discontinuing a tax
2 hereunder or effecting a change in the rate thereof shall be
3 effective on the first day of the second calendar month next
4 following the month in which the ordinance or resolution is
5 passed.

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

18 Notwithstanding any other provision of law, the tax is not
19 imposed on the renting or leasing of hotel rooms by the
20 American Red Cross for the provision or coordination of
21 disaster relief services. This exemption for the renting or
22 leasing of hotel rooms to the American Red Cross shall not
23 apply except during the provision or coordination of disaster
24 relief services.

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

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

3 (70 ILCS 3210/105)

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

12 The tax imposed by the Authority pursuant to this Section
13 and all civil penalties that may be assessed as an incident
14 thereof shall be collected and enforced by the State Department
15 of Revenue. The certificate of registration which is issued by
16 the Department to a lessor under the Hotel Operators'
17 Occupation Tax Act shall permit such registrant to engage in a
18 business which is taxable under any ordinance or resolution
19 enacted pursuant to this Section without registering
20 separately with the Department under such ordinance or
21 resolution or under this Section. The Department shall have
22 full power to administer and enforce this Section; to collect
23 all taxes and penalties due hereunder; to dispose of taxes and
24 penalties so collected in the manner provided in this Section,
25 and to determine all rights to credit memoranda, arising on

1 account of the erroneous payment of tax or penalty hereunder.
2 In the administration of, and compliance with, this Section,
3 the Department and persons who are subject to this Section
4 shall have the same rights, remedies, privileges, immunities,
5 powers and duties, and be subject to the same conditions,
6 restrictions, limitations, penalties and definitions of terms,
7 and employ the same modes of procedure, as are prescribed in
8 the Hotel Operators' Occupation Tax Act (except where that Act
9 is inconsistent herewith), as the same is now or may hereafter
10 be amended, as fully as if the provisions contained in the
11 Hotel Operators' Occupation Tax Act were set forth herein.

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

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

26 The Department shall forthwith pay over to the State

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

21 Amounts collected by the Department and paid to the
22 Authority pursuant to this Section shall be used for the
23 corporate purposes of the Authority.

24 Nothing in this Section shall be construed to authorize the
25 Authority to impose a tax upon the privilege of engaging in any
26 business which under the constitution of the United States may

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

2 An ordinance or resolution imposing or discontinuing a tax
3 hereunder or effecting a change in the rate thereof shall be
4 effective on the first day of the second calendar month next
5 following the month in which the ordinance or resolution is
6 passed.

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

19 Notwithstanding any other provision of law, the tax is not
20 imposed on the renting or leasing of hotel rooms by the
21 American Red Cross for the provision or coordination of
22 disaster relief services. This exemption for the renting or
23 leasing of hotel rooms to the American Red Cross shall not
24 apply except during the provision or coordination of disaster
25 relief services.

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