



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4218

Introduced 1/14/2026, by Rep. Martha Deuter

SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-3-14b

65 ILCS 5/8-3-14c

Amends the Illinois Municipal Code. Provides that if a municipality (rather than any municipality located within DuPage County) belongs to a not-for-profit organization headquartered in the county in which the municipality is located and if that not-for-profit organization is recognized by the Department of Commerce and Economic Opportunity as a certified local tourism and convention bureau entitled to receive State tourism grant funds, then not less than 50% (rather than 75%) of the amounts collected pursuant to the municipal hotel operators' occupation tax and municipal hotel use tax shall be expended by the municipality to promote tourism and conventions within that municipality or otherwise to attract nonresident overnight visitors to the municipality, and the remainder of the amounts collected by the municipality pursuant to the municipal hotel operators' occupation tax and municipal hotel use tax may be expended by the municipality for economic development or capital infrastructure. Removes provisions repealing the municipal hotel operators' occupation tax and the municipal hotel use tax on January 1, 2027. Effective immediately.

LRB104 16476 RTM 29871 b

1 AN ACT concerning local government.

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

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

6 (65 ILCS 5/8-3-14b)

7 (Section scheduled to be repealed on January 1, 2027)

8 Sec. 8-3-14b. Municipal hotel operators' tax in a
9 municipality that belongs to a not-for-profit organization
10 that is recognized by the Department of Commerce and Economic
11 Opportunity as a certified local tourism and convention bureau
12 DuPage County. If a ~~For any~~ municipality ~~located within DuPage~~
13 County ~~that~~ belongs to a not-for-profit organization
14 headquartered in the county in which the municipality is
15 located and if ~~DuPage County~~ that not-for-profit organization
16 is recognized by the Department of Commerce and Economic
17 Opportunity as a certified local tourism and convention bureau
18 entitled to receive State tourism grant funds, then not less
19 than 50% ~~75%~~ of the amounts collected pursuant to Section
20 8-3-14 shall be expended by the municipality to promote
21 tourism and conventions within that municipality or otherwise
22 to attract nonresident overnight visitors to the municipality,
23 and the remainder of the amounts collected by the a

1 municipality ~~within DuPage County~~ pursuant to Section 8-3-14
2 may be expended by the municipality for economic development
3 or capital infrastructure.

4 ~~This Section is repealed on January 1, 2027.~~

5 (Source: P.A. 102-699, eff. 4-19-22; 103-601, eff. 7-1-24.)

6 (65 ILCS 5/8-3-14c)

7 (Section scheduled to be repealed on January 1, 2027)

8 Sec. 8-3-14c. Municipal hotel use tax in a municipality
9 that belongs to a not-for-profit organization that is
10 recognized by the Department of Commerce and Economic
11 Opportunity as a certified local tourism and convention bureau
12 ~~DuPage County~~. If a ~~For any~~ municipality ~~located within DuPage~~
13 ~~County~~ that belongs to a not-for-profit organization
14 headquartered in the county in which the municipality is
15 located and if ~~DuPage County~~ that not-for-profit organization
16 is recognized by the Department of Commerce and Economic
17 Opportunity as a certified local tourism and convention bureau
18 entitled to receive State tourism grant funds, then not less
19 than 50% ~~75%~~ of the amounts collected pursuant to Section
20 8-3-14a shall be expended by the municipality to promote
21 tourism and conventions within that municipality or otherwise
22 to attract nonresident overnight visitors to the municipality,
23 and the remainder of the amounts collected by the ~~a~~
24 municipality ~~within DuPage County~~ pursuant to Section 8-3-14a
25 may be expended by the municipality for economic development

1 or capital infrastructure.

2 ~~This Section is repealed on January 1, 2027.~~

3 (Source: P.A. 102-699, eff. 4-19-22; 103-601, eff. 7-1-24.)

4 Section 99. Effective date. This Act takes effect upon
5 becoming law.