

**SB2272**



**101ST GENERAL ASSEMBLY**

**State of Illinois**

**2019 and 2020**

**SB2272**

Introduced 10/28/2019, by Sen. Cristina Castro

**SYNOPSIS AS INTRODUCED:**

35 ILCS 525/10-20

Amends the Parking Excise Tax Act. Provides that the tax imposed by the Act does not apply to a parking area or garage owned or operated by a city, village, county, township, or incorporated town. Effective immediately.

LRB101 13451 HLH 62814 b

FISCAL NOTE ACT  
MAY APPLY

**A BILL FOR**

1 AN ACT concerning revenue.

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

4 Section 5. The Parking Excise Tax Act is amended by  
5 changing Section 10-20 as follows:

6 (35 ILCS 525/10-20)

7 Sec. 10-20. Exemptions. The tax imposed by this Act shall  
8 not apply to:

9 (1) parking in a parking area or garage operated by the  
10 federal government or its instrumentalities that has been  
11 issued an active tax exemption number by the Department  
12 under Section 1g of the Retailers' Occupation Tax Act; for  
13 this exemption to apply, the parking area or garage must be  
14 operated by the federal government or its  
15 instrumentalities; the exemption under this paragraph (1)  
16 does not apply if the parking area or garage is operated by  
17 a third party, whether under a lease or other contractual  
18 arrangement, or any other manner whatsoever;

19 (2) residential off-street parking for home or  
20 apartment tenants or condominium occupants, if the  
21 arrangement for such parking is provided in the home or  
22 apartment lease or in a separate writing between the  
23 landlord and tenant, or in a condominium agreement between

1 the condominium association and the owner, occupant, or  
2 guest of a unit, whether the parking charge is payable to  
3 the landlord, condominium association, or to the operator  
4 of the parking spaces;

5 (3) parking by hospital employees in a parking space  
6 that is owned and operated by the hospital for which they  
7 work; ~~and~~

8 (4) parking in a parking area or garage where 3 or  
9 fewer motor vehicles are stored, housed, or parked for  
10 hire, charge, fee or other valuable consideration, if the  
11 operator of the parking area or garage does not act as the  
12 operator of more than a total of 3 parking spaces located  
13 in the State; if any operator of parking areas or garages,  
14 including any facilitator or aggregator, acts as an  
15 operator of more than 3 parking spaces in total that are  
16 located in the State, then this exemption shall not apply  
17 to any of those spaces; and -

18 (5) parking in a parking area or garage owned or  
19 operated by a city, village, county, township, or  
20 incorporated town.

21 (Source: P.A. 101-31, eff. 6-28-19.)

22 Section 99. Effective date. This Act takes effect upon  
23 becoming law.