

SB1869



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB1869

Introduced 2/26/2021, by Sen. Jason A. Barickman

SYNOPSIS AS INTRODUCED:

35 ILCS 525/10-20

Amends the Parking Excise Tax Act. Provides that parking in a parking area owned by an exempt religious organization is exempt from the tax under the Act. Effective immediately.

LRB102 15866 HLH 21235 b

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
10 the federal government or its instrumentalities that has
11 been issued an active tax exemption number by the
12 Department under Section 1g of the Retailers' Occupation
13 Tax Act; for this exemption to apply, the parking area or
14 garage must be 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 owned by a religious
19 organization that is exempt from property taxes under
20 Section 15-40 of the Property Tax Code.

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

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