



Sen. Steve Stadelman

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10200SB2278sam001

LRB102 16606 HLH 24263 a

1 AMENDMENT TO SENATE BILL 2278

2 AMENDMENT NO. _____. Amend Senate Bill 2278 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Counties Code is amended by changing
5 Section 5-1006.5 as follows:

6 (55 ILCS 5/5-1006.5)

7 Sec. 5-1006.5. Special County Retailers' Occupation Tax
8 For Public Safety, Public Facilities, Mental Health, Substance
9 Abuse, or Transportation.

10 (a) The county board of any county may impose a tax upon
11 all persons engaged in the business of selling tangible
12 personal property, other than personal property titled or
13 registered with an agency of this State's government, at
14 retail in the county on the gross receipts from the sales made
15 in the course of business to provide revenue to be used
16 exclusively for public safety, public facility, mental health,

1 substance abuse, or transportation purposes in that county
2 (except as otherwise provided in this Section), if a
3 proposition for the tax has been submitted to the electors of
4 that county and approved by a majority of those voting on the
5 question. If imposed, this tax shall be imposed only in
6 one-quarter percent increments. By resolution, the county
7 board may order the proposition to be submitted at any
8 election. If the tax is imposed for transportation purposes
9 for expenditures for public highways or as authorized under
10 the Illinois Highway Code, the county board must publish
11 notice of the existence of its long-range highway
12 transportation plan as required or described in Section 5-301
13 of the Illinois Highway Code and must make the plan publicly
14 available prior to approval of the ordinance or resolution
15 imposing the tax. If the tax is imposed for transportation
16 purposes for expenditures for passenger rail transportation,
17 the county board must publish notice of the existence of its
18 long-range passenger rail transportation plan and must make
19 the plan publicly available prior to approval of the ordinance
20 or resolution imposing the tax.

21 If a tax is imposed for public facilities purposes, then
22 the name of the project may be included in the proposition at
23 the discretion of the county board as determined in the
24 enabling resolution. For example, the "XXX Nursing Home" or
25 the "YYY Museum".

26 The county clerk shall certify the question to the proper

1 election authority, who shall submit the proposition at an
2 election in accordance with the general election law.

3 (1) The proposition for public safety purposes shall
4 be in substantially the following form:

5 "To pay for public safety purposes, shall (name of
6 county) be authorized to impose an increase on its share
7 of local sales taxes by (insert rate)?"

8 As additional information on the ballot below the
9 question shall appear the following:

10 "This would mean that a consumer would pay an
11 additional (insert amount) in sales tax for every \$100 of
12 tangible personal property bought at retail."

13 The county board may also opt to establish a sunset
14 provision at which time the additional sales tax would
15 cease being collected, if not terminated earlier by a vote
16 of the county board. If the county board votes to include a
17 sunset provision, the proposition for public safety
18 purposes shall be in substantially the following form:

19 "To pay for public safety purposes, shall (name of
20 county) be authorized to impose an increase on its share
21 of local sales taxes by (insert rate) for a period not to
22 exceed (insert number of years)?"

23 As additional information on the ballot below the
24 question shall appear the following:

25 "This would mean that a consumer would pay an
26 additional (insert amount) in sales tax for every \$100 of

1 tangible personal property bought at retail. If imposed,
2 the additional tax would cease being collected at the end
3 of (insert number of years), if not terminated earlier by
4 a vote of the county board."

5 For the purposes of the paragraph, "public safety
6 purposes" means crime prevention, detention, fire
7 fighting, police, medical, ambulance, or other emergency
8 services.

9 Votes shall be recorded as "Yes" or "No".

10 Beginning on the January 1 or July 1, whichever is
11 first, that occurs not less than 30 days after May 31, 2015
12 (the effective date of Public Act 99-4), Adams County may
13 impose a public safety retailers' occupation tax and
14 service occupation tax at the rate of 0.25%, as provided
15 in the referendum approved by the voters on April 7, 2015,
16 notwithstanding the omission of the additional information
17 that is otherwise required to be printed on the ballot
18 below the question pursuant to this item (1).

19 (2) The proposition for transportation purposes shall
20 be in substantially the following form:

21 "To pay for improvements to roads and other
22 transportation purposes, shall (name of county) be
23 authorized to impose an increase on its share of local
24 sales taxes by (insert rate)?"

25 As additional information on the ballot below the
26 question shall appear the following:

1 "This would mean that a consumer would pay an
2 additional (insert amount) in sales tax for every \$100 of
3 tangible personal property bought at retail."

4 The county board may also opt to establish a sunset
5 provision at which time the additional sales tax would
6 cease being collected, if not terminated earlier by a vote
7 of the county board. If the county board votes to include a
8 sunset provision, the proposition for transportation
9 purposes shall be in substantially the following form:

10 "To pay for road improvements and other transportation
11 purposes, shall (name of county) be authorized to impose
12 an increase on its share of local sales taxes by (insert
13 rate) for a period not to exceed (insert number of
14 years)?"

15 As additional information on the ballot below the
16 question shall appear the following:

17 "This would mean that a consumer would pay an
18 additional (insert amount) in sales tax for every \$100 of
19 tangible personal property bought at retail. If imposed,
20 the additional tax would cease being collected at the end
21 of (insert number of years), if not terminated earlier by
22 a vote of the county board."

23 For the purposes of this paragraph, transportation
24 purposes means construction, maintenance, operation, and
25 improvement of public highways, any other purpose for
26 which a county may expend funds under the Illinois Highway

1 Code, and passenger rail transportation.

2 The votes shall be recorded as "Yes" or "No".

3 (3) The proposition for public facilities purposes
4 shall be in substantially the following form:

5 "To pay for public facilities purposes, shall (name of
6 county) be authorized to impose an increase on its share
7 of local sales taxes by (insert rate)?"

8 As additional information on the ballot below the
9 question shall appear the following:

10 "This would mean that a consumer would pay an
11 additional (insert amount) in sales tax for every \$100 of
12 tangible personal property bought at retail."

13 The county board may also opt to establish a sunset
14 provision at which time the additional sales tax would
15 cease being collected, if not terminated earlier by a vote
16 of the county board. If the county board votes to include a
17 sunset provision, the proposition for public facilities
18 purposes shall be in substantially the following form:

19 "To pay for public facilities purposes, shall (name of
20 county) be authorized to impose an increase on its share
21 of local sales taxes by (insert rate) for a period not to
22 exceed (insert number of years)?"

23 As additional information on the ballot below the
24 question shall appear the following:

25 "This would mean that a consumer would pay an
26 additional (insert amount) in sales tax for every \$100 of

1 tangible personal property bought at retail. If imposed,
2 the additional tax would cease being collected at the end
3 of (insert number of years), if not terminated earlier by
4 a vote of the county board."

5 For purposes of this Section, "public facilities
6 purposes" means the acquisition, development,
7 construction, reconstruction, rehabilitation,
8 improvement, financing, architectural planning, and
9 installation of capital facilities consisting of
10 buildings, structures, and durable equipment and for the
11 acquisition and improvement of real property and interest
12 in real property required, or expected to be required, in
13 connection with the public facilities, for use by the
14 county for the furnishing of governmental services to its
15 citizens, including, but not limited to, museums and
16 nursing homes.

17 The votes shall be recorded as "Yes" or "No".

18 (4) The proposition for mental health purposes shall
19 be in substantially the following form:

20 "To pay for mental health purposes, shall (name of
21 county) be authorized to impose an increase on its share
22 of local sales taxes by (insert rate)?"

23 As additional information on the ballot below the
24 question shall appear the following:

25 "This would mean that a consumer would pay an
26 additional (insert amount) in sales tax for every \$100 of

1 tangible personal property bought at retail."

2 The county board may also opt to establish a sunset
3 provision at which time the additional sales tax would
4 cease being collected, if not terminated earlier by a vote
5 of the county board. If the county board votes to include a
6 sunset provision, the proposition for public facilities
7 purposes shall be in substantially the following form:

8 "To pay for mental health purposes, shall (name of
9 county) be authorized to impose an increase on its share
10 of local sales taxes by (insert rate) for a period not to
11 exceed (insert number of years)?"

12 As additional information on the ballot below the
13 question shall appear the following:

14 "This would mean that a consumer would pay an
15 additional (insert amount) in sales tax for every \$100 of
16 tangible personal property bought at retail. If imposed,
17 the additional tax would cease being collected at the end
18 of (insert number of years), if not terminated earlier by
19 a vote of the county board."

20 The votes shall be recorded as "Yes" or "No".

21 (5) The proposition for substance abuse purposes shall
22 be in substantially the following form:

23 "To pay for substance abuse purposes, shall (name of
24 county) be authorized to impose an increase on its share
25 of local sales taxes by (insert rate)?"

26 As additional information on the ballot below the

1 question shall appear the following:

2 "This would mean that a consumer would pay an
3 additional (insert amount) in sales tax for every \$100 of
4 tangible personal property bought at retail."

5 The county board may also opt to establish a sunset
6 provision at which time the additional sales tax would
7 cease being collected, if not terminated earlier by a vote
8 of the county board. If the county board votes to include a
9 sunset provision, the proposition for public facilities
10 purposes shall be in substantially the following form:

11 "To pay for substance abuse purposes, shall (name of
12 county) be authorized to impose an increase on its share
13 of local sales taxes by (insert rate) for a period not to
14 exceed (insert number of years)?"

15 As additional information on the ballot below the
16 question shall appear the following:

17 "This would mean that a consumer would pay an
18 additional (insert amount) in sales tax for every \$100 of
19 tangible personal property bought at retail. If imposed,
20 the additional tax would cease being collected at the end
21 of (insert number of years), if not terminated earlier by
22 a vote of the county board."

23 The votes shall be recorded as "Yes" or "No".

24 If a majority of the electors voting on the proposition
25 vote in favor of it, the county may impose the tax. A county
26 may not submit more than one proposition authorized by this

1 Section to the electors at any one time.

2 This additional tax may not be imposed on tangible
3 personal property taxed at the 1% rate under the Retailers'
4 Occupation Tax Act. Beginning December 1, 2019 and through
5 December 31, 2020, this tax is not imposed on sales of aviation
6 fuel unless the tax revenue is expended for airport-related
7 purposes. If the county does not have an airport-related
8 purpose to which it dedicates aviation fuel tax revenue, then
9 aviation fuel is excluded from the tax. The county must comply
10 with the certification requirements for airport-related
11 purposes under Section 2-22 of the Retailers' Occupation Tax
12 Act. For purposes of this Section, "airport-related purposes"
13 has the meaning ascribed in Section 6z-20.2 of the State
14 Finance Act. Beginning January 1, 2021, this tax is not
15 imposed on sales of aviation fuel for so long as the revenue
16 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
17 binding on the county. The tax imposed by a county under this
18 Section and all civil penalties that may be assessed as an
19 incident of the tax shall be collected and enforced by the
20 Illinois Department of Revenue and deposited into a special
21 fund created for that purpose. The certificate of registration
22 that is issued by the Department to a retailer under the
23 Retailers' Occupation Tax Act shall permit the retailer to
24 engage in a business that is taxable without registering
25 separately with the Department under an ordinance or
26 resolution under this Section. The Department has full power

1 to administer and enforce this Section, to collect all taxes
2 and penalties due under this Section, to dispose of taxes and
3 penalties so collected in the manner provided in this Section,
4 and to determine all rights to credit memoranda arising on
5 account of the erroneous payment of a tax or penalty under this
6 Section. In the administration of and compliance with this
7 Section, the Department and persons who are subject to this
8 Section shall (i) have the same rights, remedies, privileges,
9 immunities, powers, and duties, (ii) be subject to the same
10 conditions, restrictions, limitations, penalties, and
11 definitions of terms, and (iii) employ the same modes of
12 procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e,
13 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-70 (in respect to all
14 provisions contained in those Sections other than the State
15 rate of tax), 2a, 2b, 2c, 3 (except provisions relating to
16 transaction returns and quarter monthly payments, and except
17 that the retailer's discount is not allowed for taxes paid on
18 aviation fuel that are deposited into the Local Government
19 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
20 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13
21 of the Retailers' Occupation Tax Act and Section 3-7 of the
22 Uniform Penalty and Interest Act as if those provisions were
23 set forth in this Section.

24 Persons subject to any tax imposed under the authority
25 granted in this Section may reimburse themselves for their
26 sellers' tax liability by separately stating the tax as an

1 additional charge, which charge may be stated in combination,
2 in a single amount, with State tax which sellers are required
3 to collect under the Use Tax Act, pursuant to such bracketed
4 schedules as the Department may prescribe.

5 Whenever the Department determines that a refund should be
6 made under this Section to a claimant instead of issuing a
7 credit memorandum, the Department shall notify the State
8 Comptroller, who shall cause the order to be drawn for the
9 amount specified and to the person named in the notification
10 from the Department. The refund shall be paid by the State
11 Treasurer out of the County Public Safety, Public Facilities,
12 Mental Health, Substance Abuse, or Transportation Retailers'
13 Occupation Tax Fund or the Local Government Aviation Trust
14 Fund, as appropriate.

15 (b) If a tax has been imposed under subsection (a), a
16 service occupation tax shall also be imposed at the same rate
17 upon all persons engaged, in the county, in the business of
18 making sales of service, who, as an incident to making those
19 sales of service, transfer tangible personal property within
20 the county as an incident to a sale of service. This tax may
21 not be imposed on tangible personal property taxed at the 1%
22 rate under the Service Occupation Tax Act. Beginning December
23 1, 2019 and through December 31, 2020, this tax is not imposed
24 on sales of aviation fuel unless the tax revenue is expended
25 for airport-related purposes. If the county does not have an
26 airport-related purpose to which it dedicates aviation fuel

1 tax revenue, then aviation fuel is excluded from the tax. The
2 county must comply with the certification requirements for
3 airport-related purposes under Section 2-22 of the Retailers'
4 Occupation Tax Act. For purposes of this Section,
5 "airport-related purposes" has the meaning ascribed in Section
6 6z-20.2 of the State Finance Act. Beginning January 1, 2021,
7 this tax is not imposed on sales of aviation fuel for so long
8 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
9 U.S.C. 47133 are binding on the county. The tax imposed under
10 this subsection and all civil penalties that may be assessed
11 as an incident thereof shall be collected and enforced by the
12 Department of Revenue. The Department has full power to
13 administer and enforce this subsection; to collect all taxes
14 and penalties due hereunder; to dispose of taxes and penalties
15 so collected in the manner hereinafter provided; and to
16 determine all rights to credit memoranda arising on account of
17 the erroneous payment of tax or penalty hereunder. In the
18 administration of and compliance with this subsection, the
19 Department and persons who are subject to this paragraph shall
20 (i) have the same rights, remedies, privileges, immunities,
21 powers, and duties, (ii) be subject to the same conditions,
22 restrictions, limitations, penalties, exclusions, exemptions,
23 and definitions of terms, and (iii) employ the same modes of
24 procedure as are prescribed in Sections 2 (except that the
25 reference to State in the definition of supplier maintaining a
26 place of business in this State shall mean the county), 2a, 2b,

1 2c, 3 through 3-50 (in respect to all provisions therein other
2 than the State rate of tax), 4 (except that the reference to
3 the State shall be to the county), 5, 7, 8 (except that the
4 jurisdiction to which the tax shall be a debt to the extent
5 indicated in that Section 8 shall be the county), 9 (except as
6 to the disposition of taxes and penalties collected, and
7 except that the retailer's discount is not allowed for taxes
8 paid on aviation fuel that are deposited into the Local
9 Government Aviation Trust Fund), 10, 11, 12 (except the
10 reference therein to Section 2b of the Retailers' Occupation
11 Tax Act), 13 (except that any reference to the State shall mean
12 the county), Section 15, 16, 17, 18, 19, and 20 of the Service
13 Occupation Tax Act, and Section 3-7 of the Uniform Penalty and
14 Interest Act, as fully as if those provisions were set forth
15 herein.

16 Persons subject to any tax imposed under the authority
17 granted in this subsection may reimburse themselves for their
18 serviceman's tax liability by separately stating the tax as an
19 additional charge, which charge may be stated in combination,
20 in a single amount, with State tax that servicemen are
21 authorized to collect under the Service Use Tax Act, in
22 accordance with such bracket schedules as the Department may
23 prescribe.

24 Whenever the Department determines that a refund should be
25 made under this subsection to a claimant instead of issuing a
26 credit memorandum, the Department shall notify the State

1 Comptroller, who shall cause the warrant to be drawn for the
2 amount specified, and to the person named, in the notification
3 from the Department. The refund shall be paid by the State
4 Treasurer out of the County Public Safety, Public Facilities,
5 Mental Health, Substance Abuse, or Transportation Retailers'
6 Occupation Fund or the Local Government Aviation Trust Fund,
7 as appropriate.

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

12 (c) Except as otherwise provided in this paragraph, the
13 Department shall immediately pay over to the State Treasurer,
14 ex officio, as trustee, all taxes and penalties collected
15 under this Section to be deposited into the County Public
16 Safety, Public Facilities, Mental Health, Substance Abuse, or
17 Transportation Retailers' Occupation Tax Fund, which shall be
18 an unappropriated trust fund held outside of the State
19 treasury. Taxes and penalties collected on aviation fuel sold
20 on or after December 1, 2019 and through December 31, 2020,
21 shall be immediately paid over by the Department to the State
22 Treasurer, ex officio, as trustee, for deposit into the Local
23 Government Aviation Trust Fund. The Department shall only pay
24 moneys into the Local Government Aviation Trust Fund under
25 this Act for so long as the revenue use requirements of 49
26 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.

1 As soon as possible after the first day of each month,
2 beginning January 1, 2011, upon certification of the
3 Department of Revenue, the Comptroller shall order
4 transferred, and the Treasurer shall transfer, to the STAR
5 Bonds Revenue Fund the local sales tax increment, as defined
6 in the Innovation Development and Economy Act, collected under
7 this Section during the second preceding calendar month for
8 sales within a 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 disbursement of stated sums of money to the counties from
13 which retailers have paid taxes or penalties to the Department
14 during the second preceding calendar month. The amount to be
15 paid to each county, and deposited by the county into its
16 special fund created for the purposes of this Section, shall
17 be the amount (not including credit memoranda and not
18 including taxes and penalties collected on aviation fuel sold
19 on or after December 1, 2019 and through December 31, 2020)
20 collected under this Section during the second preceding
21 calendar month by the Department plus an amount the Department
22 determines is necessary to offset any amounts that were
23 erroneously paid to a different taxing body, and not including
24 (i) an amount equal to the amount of refunds made during the
25 second preceding calendar month by the Department on behalf of
26 the county, (ii) any amount that the Department determines is

1 necessary to offset any amounts that were payable to a
2 different taxing body but were erroneously paid to the county,
3 (iii) any amounts that are transferred to the STAR Bonds
4 Revenue Fund, and (iv) 1.5% of the remainder, which shall be
5 transferred into the Tax Compliance and Administration Fund.
6 The Department, at the time of each monthly disbursement to
7 the counties, shall prepare and certify to the State
8 Comptroller the amount to be transferred into the Tax
9 Compliance and Administration Fund under this subsection.
10 Within 10 days after receipt by the Comptroller of the
11 disbursement certification to the counties and the Tax
12 Compliance and Administration Fund provided for in this
13 Section to be given to the Comptroller by the Department, the
14 Comptroller shall cause the orders to be drawn for the
15 respective amounts in accordance with directions contained in
16 the certification.

17 In addition to the disbursement required by the preceding
18 paragraph, an allocation shall be made in March of each year to
19 each county that received more than \$500,000 in disbursements
20 under the preceding paragraph in the preceding calendar year.
21 The allocation shall be in an amount equal to the average
22 monthly distribution made to each such county under the
23 preceding paragraph during the preceding calendar year
24 (excluding the 2 months of highest receipts). The distribution
25 made in March of each year subsequent to the year in which an
26 allocation was made pursuant to this paragraph and the

1 preceding paragraph shall be reduced by the amount allocated
2 and disbursed under this paragraph in the preceding calendar
3 year. The Department shall prepare and certify to the
4 Comptroller for disbursement the allocations made in
5 accordance with this paragraph.

6 (d) For the purpose of determining the local governmental
7 unit whose tax is applicable, a retail sale by a producer of
8 coal or another mineral mined in Illinois is a sale at retail
9 at the place where the coal or other mineral mined in Illinois
10 is extracted from the earth. This paragraph does not apply to
11 coal or another mineral when it is delivered or shipped by the
12 seller to the purchaser at a point outside Illinois so that the
13 sale is exempt under the United States Constitution as a sale
14 in interstate or foreign commerce.

15 (e) Nothing in this Section shall be construed to
16 authorize a county to impose a tax upon the privilege of
17 engaging in any business that under the Constitution of the
18 United States may not be made the subject of taxation by this
19 State.

20 (e-5) If a county imposes a tax under this Section, the
21 county board may, by ordinance, discontinue or lower the rate
22 of the tax. If the county board lowers the tax rate or
23 discontinues the tax, a referendum must be held in accordance
24 with subsection (a) of this Section in order to increase the
25 rate of the tax or to reimpose the discontinued tax.

26 (f) Beginning April 1, 1998 and through December 31, 2013,

1 the results of any election authorizing a proposition to
2 impose a tax under this Section or effecting a change in the
3 rate of tax, or any ordinance lowering the rate or
4 discontinuing the tax, shall be certified by the county clerk
5 and filed with the Illinois Department of Revenue either (i)
6 on or before the first day of April, whereupon the Department
7 shall proceed to administer and enforce the tax as of the first
8 day of July next following the filing; or (ii) on or before the
9 first day of October, whereupon the Department shall proceed
10 to administer and enforce the tax as of the first day of
11 January next following the filing.

12 Beginning January 1, 2014, the results of any election
13 authorizing a proposition to impose a tax under this Section
14 or effecting an increase in the rate of tax, along with the
15 ordinance adopted to impose the tax or increase the rate of the
16 tax, or any ordinance adopted to lower the rate or discontinue
17 the tax, shall be certified by the county clerk and filed with
18 the Illinois Department of Revenue either (i) on or before the
19 first day of May, whereupon the Department shall proceed to
20 administer and enforce the tax as of the first day of July next
21 following the adoption and filing; or (ii) on or before the
22 first day of October, whereupon the Department shall proceed
23 to administer and enforce the tax as of the first day of
24 January next following the adoption and filing.

25 (g) When certifying the amount of a monthly disbursement
26 to a county under this Section, the Department shall increase

1 or decrease the amounts by an amount necessary to offset any
2 miscalculation of previous disbursements. The offset amount
3 shall be the amount erroneously disbursed within the previous
4 6 months from the time a miscalculation is discovered.

5 (g-5) Every county authorized to levy a tax under this
6 Section shall, before it levies such tax, establish a 7-member
7 special county occupation tax board, which shall administer
8 this Section. That 7-member board shall be appointed by the
9 chairman of the county board or the chief executive officer of
10 the county, with the advice and consent of the county board.
11 Members of the special county occupation tax board shall be
12 residents of the county who are over 18 years of age. Only one
13 member shall be a member of the county board. The chairman of
14 the county board or chief executive officer of the county may,
15 upon the request of the special county occupation tax board,
16 appoint 2 additional members to the special county occupation
17 tax board. The county board may by ordinance or resolution
18 provide for the specific authority and procedures of the
19 special county occupation tax board. No member of the special
20 county occupation tax board may receive compensation from any
21 facility or service operating under contract with that board.
22 Home rule units are exempt from this subsection (g-5).
23 However, they may, by ordinance, adopt the provisions of this
24 subsection, or any portion thereof, that they may deem
25 advisable.

26 Any county that imposes a tax under this Section on the

1 effective date of this amendatory Act of the 102nd General
2 Assembly shall establish a special county occupation tax board
3 within 90 days after the effective date of this amendatory Act
4 of the 102nd General Assembly.

5 Except as otherwise provided in this subsection, each
6 member of the special county occupation tax board shall serve
7 for a 4-year term. Of the members first appointed, 2 shall be
8 appointed for a term of 2 years, 2 for a term of 3 years, and 3
9 for a term of 4 years. All terms shall be measured from the
10 first day of the year of appointment. Vacancies shall be
11 filled for the unexpired term in the same manner as original
12 appointments.

13 Any member of the special county occupation tax board may
14 be removed by the appointing officer for absenteeism, neglect
15 of duty, misconduct or malfeasance in office, after being
16 given a written statement of the charges and an opportunity to
17 be heard thereon.

18 (h) This Section may be cited as the "Special County
19 Occupation Tax For Public Safety, Public Facilities, Mental
20 Health, Substance Abuse, or Transportation Law".

21 (i) For purposes of this Section, "public safety"
22 includes, but is not limited to, crime prevention, detention,
23 fire fighting, police, medical, ambulance, or other emergency
24 services. The county may share tax proceeds received under
25 this Section for public safety purposes, including proceeds
26 received before August 4, 2009 (the effective date of Public

1 Act 96-124), with any fire protection district located in the
2 county. For the purposes of this Section, "transportation"
3 includes, but is not limited to, the construction,
4 maintenance, operation, and improvement of public highways,
5 any other purpose for which a county may expend funds under the
6 Illinois Highway Code, and passenger rail transportation. For
7 the purposes of this Section, "public facilities purposes"
8 includes, but is not limited to, the acquisition, development,
9 construction, reconstruction, rehabilitation, improvement,
10 financing, architectural planning, and installation of capital
11 facilities consisting of buildings, structures, and durable
12 equipment and for the acquisition and improvement of real
13 property and interest in real property required, or expected
14 to be required, in connection with the public facilities, for
15 use by the county for the furnishing of governmental services
16 to its citizens, including, but not limited to, museums and
17 nursing homes.

18 (j) The Department may promulgate rules to implement
19 Public Act 95-1002 only to the extent necessary to apply the
20 existing rules for the Special County Retailers' Occupation
21 Tax for Public Safety to this new purpose for public
22 facilities.

23 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
24 100-1167, eff. 1-4-19; 100-1171, eff. 1-4-19; 101-10, eff.
25 6-5-19; 101-81, eff. 7-12-19; 101-275, eff. 8-9-19; 101-604,
26 eff. 12-13-19.)".