



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB4915

Introduced 2/7/2024, by Rep. Daniel Didech

SYNOPSIS AS INTRODUCED:

35 ILCS 171/2
55 ILCS 5/5-1006.5

Amends the Special County Occupation Tax For Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation Law of the Counties Code. Provides that the tax may be used for active transportation and public transportation. Makes conforming changes, including to the Law's name. Defines "active transportation" and "public transportation". Makes technical corrections to definition provisions. Amends the Simplified Sales and Use Tax Administration Act to make a conforming change.

LRB103 38452 AWJ 68588 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 Simplified Sales and Use Tax Administration
5 Act is amended by changing Section 2 as follows:

6 (35 ILCS 171/2)

7 Sec. 2. Definitions. As used in this Act:

8 (a) "Agreement" means the Streamlined Sales and Use Tax
9 Agreement as amended and adopted on January 27, 2001.

10 (b) "Certified Automated System" means software certified
11 jointly by the states that are signatories to the Agreement to
12 calculate the tax imposed by each jurisdiction on a
13 transaction, determine the amount of tax to remit to the
14 appropriate state, and maintain a record of the transaction.

15 (c) "Certified Service Provider" means an agent certified
16 jointly by the states that are signatories to the Agreement to
17 perform all of the seller's sales tax functions.

18 (d) "Person" means an individual, trust, estate,
19 fiduciary, partnership, limited liability company, limited
20 liability partnership, corporation, or any other legal entity.

21 (e) "Sales Tax" means the tax levied under the Service
22 Occupation Tax Act (35 ILCS 115/) and the Retailers'
23 Occupation Tax Act (35 ILCS 120/). "Sales tax" also means any

1 local sales tax levied under the Home Rule Municipal
2 Retailers' Occupation Tax Act (65 ILCS 5/8-11-1), the Non-Home
3 Rule Municipal Retailers' Occupation Tax Act (65 ILCS
4 5/8-11-1.3), the Non-Home Rule Municipal Service Occupation
5 Tax Act (65 ILCS 5/8-11-1.4), the Home Rule Municipal Service
6 Occupation Tax (65 ILCS 5/8-11-5), the Home Rule County
7 Retailers' Occupation Tax Law (55 ILCS 5/5-1006), the Special
8 County Occupation Tax for Public Safety, Public Facilities,
9 Mental Health, Substance Abuse, Active Transportation, Public
10 Transportation, or Transportation Law (55 ILCS 5/5-1006.5),
11 the Home Rule County Service Occupation Tax Law (55 ILCS
12 5/5-1007), subsection (b) of the Rock Island County Use and
13 Occupation Tax Law (55 ILCS 5/5-1008.5(b)), the Metro East
14 Mass Transit District Retailers' Occupation Tax (70 ILCS
15 3610/5.01(b)), the Metro East Mass Transit District Service
16 Occupation Tax (70 ILCS 3610/5.01(c)), the Regional
17 Transportation Authority Retailers' Occupation Tax (70 ILCS
18 3615/4.03(e)), the Regional Transportation Authority Service
19 Occupation Tax (70 ILCS 3615/4.03(f)), the County Water
20 Commission Retailers' Occupation Tax (70 ILCS 3720/4(b)), or
21 the County Water Commission Service Occupation Tax (70 ILCS
22 3720/4(c)).

23 (f) "Seller" means any person making sales of personal
24 property or services.

25 (g) "State" means any state of the United States and the
26 District of Columbia.

1 (h) "Use tax" means the tax levied under the Use Tax Act
2 (35 ILCS 105/) and the Service Use Tax Act (35 ILCS 110/). "Use
3 tax" also means any local use tax levied under the Home Rule
4 Municipal Use Tax Act (65 ILCS 5/8-11-6(b)), provided that the
5 State and the municipality have entered into an agreement that
6 provides for administration of the tax by the State.
7 (Source: P.A. 100-1167, eff. 1-4-19.)

8 Section 10. The Counties Code is amended by changing
9 Section 5-1006.5 as follows:

10 (55 ILCS 5/5-1006.5)

11 Sec. 5-1006.5. Special County Retailers' Occupation Tax
12 For Public Safety, Public Facilities, Mental Health, Substance
13 Abuse, Active Transportation, Public Transportation, or
14 Transportation.

15 (a) The county board of any county may impose a tax upon
16 all persons engaged in the business of selling tangible
17 personal property, other than personal property titled or
18 registered with an agency of this State's government, at
19 retail in the county on the gross receipts from the sales made
20 in the course of business to provide revenue to be used
21 exclusively for public safety, public facility, mental health,
22 substance abuse, active transportation, public transportation,
23 or transportation purposes in that county (except as otherwise
24 provided in this Section), if a proposition for the tax has

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

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

23 The county clerk shall certify the question to the proper
24 election authority, who shall submit the proposition at an
25 election in accordance with the general election law.

26 (1) The proposition for public safety purposes shall

1 be in substantially the following form:

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

5 As additional information on the ballot below the
6 question shall appear the following:

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

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

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

20 As additional information on the ballot below the
21 question shall appear the following:

22 "This would mean that a consumer would pay an
23 additional (insert amount) in sales tax for every \$100 of
24 tangible personal property bought at retail. If imposed,
25 the additional tax would cease being collected at the end
26 of (insert number of years), if not terminated earlier by

1 a vote of the county board."

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

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

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

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

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

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

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

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

7 "To pay for road improvements and other transportation
8 purposes, shall (name of county) be authorized to impose
9 an increase on its share of local sales taxes by (insert
10 rate) for a period not to exceed (insert number of
11 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 For the purposes of this paragraph, transportation
21 purposes means construction, maintenance, operation, and
22 improvement of public highways, any other purpose for
23 which a county may expend funds under the Illinois Highway
24 Code, and passenger rail transportation.

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

26 (3) The proposition for public facilities purposes

1 shall be in substantially the following form:

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

5 As additional information on the ballot below the
6 question shall appear the following:

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

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

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

20 As additional information on the ballot below the
21 question shall appear the following:

22 "This would mean that a consumer would pay an
23 additional (insert amount) in sales tax for every \$100 of
24 tangible personal property bought at retail. If imposed,
25 the additional tax would cease being collected at the end
26 of (insert number of years), if not terminated earlier by

1 a vote of the county board."

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

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

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

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

20 As additional information on the ballot below the
21 question shall appear the following:

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

25 The county board may also opt to establish a sunset
26 provision at which time the additional sales tax would

1 cease being collected, if not terminated earlier by a vote
2 of the county board. If the county board votes to include a
3 sunset provision, the proposition for public facilities
4 purposes shall be in substantially the following form:

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

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

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

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

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

20 "To pay for substance abuse 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 substance abuse 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 (6) The proposition for active transportation purposes
22 shall be substantially in the following form:

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

26 The following shall appear as additional information

1 on the ballot below the question:

2 "This would mean a consumer would pay an additional
3 (insert amount) in sales tax for every \$100 of tangible
4 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 active
10 transportation purposes shall be in substantially the
11 following form:

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

16 The following shall appear as additional information
17 on the ballot below the question:

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

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

25 (7) The proposition for public transportation purposes
26 shall be substantially in the following form:

1 "To pay for public transportation purposes, shall
2 (name of county) be authorized to impose an increase on
3 its share of local sales taxes by (insert rate)?"

4 The following shall appear as additional information
5 on the ballot below the question:

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

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

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

20 The following shall appear as additional information
21 on the ballot below the question:

22 "This would mean that a consumer would pay an
23 additional (insert amount) in sales tax for every \$100 of
24 tangible personal property bought at retail. If imposed,
25 the additional tax would cease being collected at the end
26 of (insert number of years), if not terminated earlier by

1 a vote of the county board."

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

3 If a majority of the electors voting on the proposition
4 vote in favor of it, the county may impose the tax. A county
5 may not submit more than one proposition authorized by this
6 Section to the electors at any one time.

7 This additional tax may not be imposed on tangible
8 personal property taxed at the 1% rate under the Retailers'
9 Occupation Tax Act (or at the 0% rate imposed under this
10 amendatory Act of the 102nd General Assembly). Beginning
11 December 1, 2019 and through December 31, 2020, this tax is not
12 imposed on sales of aviation fuel unless the tax revenue is
13 expended for airport-related purposes. If the county does not
14 have an airport-related purpose to which it dedicates aviation
15 fuel tax revenue, then aviation fuel is excluded from the tax.
16 The county must comply with the certification requirements for
17 airport-related purposes under Section 2-22 of the Retailers'
18 Occupation Tax Act. For purposes of this Section,
19 "airport-related purposes" has the meaning ascribed in Section
20 6z-20.2 of the State Finance Act. Beginning January 1, 2021,
21 this tax is not imposed on sales of aviation fuel for so long
22 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
23 U.S.C. 47133 are binding on the county. The tax imposed by a
24 county under this Section and all civil penalties that may be
25 assessed as an incident of the tax shall be collected and
26 enforced by the Illinois Department of Revenue and deposited

1 into a special fund created for that purpose. The certificate
2 of registration that is issued by the Department to a retailer
3 under the Retailers' Occupation Tax Act shall permit the
4 retailer to engage in a business that is taxable without
5 registering separately with the Department under an ordinance
6 or resolution under this Section. The Department has full
7 power to administer and enforce this Section, to collect all
8 taxes and penalties due under this Section, to dispose of
9 taxes and penalties so collected in the manner provided in
10 this Section, and to determine all rights to credit memoranda
11 arising on account of the erroneous payment of a tax or penalty
12 under this Section. In the administration of and compliance
13 with this Section, the Department and persons who are subject
14 to this Section shall (i) have the same rights, remedies,
15 privileges, immunities, powers, and duties, (ii) be subject to
16 the same conditions, restrictions, limitations, penalties, and
17 definitions of terms, and (iii) employ the same modes of
18 procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e,
19 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-70 (in respect to all
20 provisions contained in those Sections other than the State
21 rate of tax), 2a, 2b, 2c, 3 (except provisions relating to
22 transaction returns and quarter monthly payments, and except
23 that the retailer's discount is not allowed for taxes paid on
24 aviation fuel that are deposited into the Local Government
25 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
26 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13

1 of the Retailers' Occupation Tax Act and Section 3-7 of the
2 Uniform Penalty and Interest Act as if those provisions were
3 set forth in this Section.

4 Persons subject to any tax imposed under the authority
5 granted in this Section may reimburse themselves for their
6 sellers' tax liability by separately stating the tax as an
7 additional charge, which charge may be stated in combination,
8 in a single amount, with State tax which sellers are required
9 to collect under the Use Tax Act, pursuant to such bracketed
10 schedules as the Department may prescribe.

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

22 (b) If a tax has been imposed under subsection (a), a
23 service occupation tax shall also be imposed at the same rate
24 upon all persons engaged, in the county, in the business of
25 making sales of service, who, as an incident to making those
26 sales of service, transfer tangible personal property within

1 the county as an incident to a sale of service. This tax may
2 not be imposed on tangible personal property taxed at the 1%
3 rate under the Service Occupation Tax Act (or at the 0% rate
4 imposed under this amendatory Act of the 102nd General
5 Assembly). Beginning December 1, 2019 and through December 31,
6 2020, this tax is not imposed on sales of aviation fuel unless
7 the tax revenue is expended for airport-related purposes. If
8 the county does not have an airport-related purpose to which
9 it dedicates aviation fuel tax revenue, then aviation fuel is
10 excluded from the tax. The county must comply with the
11 certification requirements for airport-related purposes under
12 Section 2-22 of the Retailers' Occupation Tax Act. For
13 purposes of this Section, "airport-related purposes" has the
14 meaning ascribed in Section 6z-20.2 of the State Finance Act.
15 Beginning January 1, 2021, this tax is not imposed on sales of
16 aviation fuel for so long as the revenue use requirements of 49
17 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.
18 The tax imposed under this subsection and all civil penalties
19 that may be assessed as an incident thereof shall be collected
20 and enforced by the Department of Revenue. The Department has
21 full power to administer and enforce this subsection; to
22 collect all taxes and penalties due hereunder; to dispose of
23 taxes and penalties so collected in the manner hereinafter
24 provided; and to determine all rights to credit memoranda
25 arising on account of the erroneous payment of tax or penalty
26 hereunder. In the administration of and compliance with this

1 subsection, the Department and persons who are subject to this
2 paragraph shall (i) have the same rights, remedies,
3 privileges, immunities, powers, and duties, (ii) be subject to
4 the same conditions, restrictions, limitations, penalties,
5 exclusions, exemptions, and definitions of terms, and (iii)
6 employ the same modes of procedure as are prescribed in
7 Sections 2 (except that the reference to State in the
8 definition of supplier maintaining a place of business in this
9 State shall mean the county), 2a, 2b, 2c, 3 through 3-50 (in
10 respect to all provisions therein other than the State rate of
11 tax), 4 (except that the reference to the State shall be to the
12 county), 5, 7, 8 (except that the jurisdiction to which the tax
13 shall be a debt to the extent indicated in that Section 8 shall
14 be the county), 9 (except as to the disposition of taxes and
15 penalties collected, and except that the retailer's discount
16 is not allowed for taxes paid on aviation fuel that are
17 deposited into the Local Government Aviation Trust Fund), 10,
18 11, 12 (except the reference therein to Section 2b of the
19 Retailers' Occupation Tax Act), 13 (except that any reference
20 to the State shall mean the county), Section 15, 16, 17, 18,
21 19, and 20 of the Service Occupation Tax Act, and Section 3-7
22 of the Uniform Penalty and Interest Act, as fully as if those
23 provisions were set forth herein.

24 Persons subject to any tax imposed under the authority
25 granted in this subsection may reimburse themselves for their
26 serviceman's 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 that servicemen are
3 authorized to collect under the Service Use Tax Act, in
4 accordance with such bracket schedules as the Department may
5 prescribe.

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

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

20 (c) Except as otherwise provided in this paragraph, the
21 Department shall immediately pay over to the State Treasurer,
22 ex officio, as trustee, all taxes and penalties collected
23 under this Section to be deposited into the County Public
24 Safety, Public Facilities, Mental Health, Substance Abuse,
25 Active Transportation, Public Transportation, or
26 Transportation Retailers' Occupation Tax Fund, which shall be

1 an unappropriated trust fund held outside of the State
2 treasury. Taxes and penalties collected on aviation fuel sold
3 on or after December 1, 2019 and through December 31, 2020,
4 shall be immediately paid over by the Department to the State
5 Treasurer, ex officio, as trustee, for deposit into the Local
6 Government Aviation Trust Fund. The Department shall only pay
7 moneys into the Local Government Aviation Trust Fund under
8 this Act for so long as the revenue use requirements of 49
9 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.

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

18 After the monthly transfer to the STAR Bonds Revenue Fund,
19 on or before the 25th day of each calendar month, the
20 Department shall prepare and certify to the Comptroller the
21 disbursement of stated sums of money to the counties from
22 which retailers have paid taxes or penalties to the Department
23 during the second preceding calendar month. The amount to be
24 paid to each county, and deposited by the county into its
25 special fund created for the purposes of this Section, shall
26 be the amount (not including credit memoranda and not

1 including taxes and penalties collected on aviation fuel sold
2 on or after December 1, 2019 and through December 31, 2020)
3 collected under this Section during the second preceding
4 calendar month by the Department plus an amount the Department
5 determines is necessary to offset any amounts that were
6 erroneously paid to a different taxing body, and not including
7 (i) an amount equal to the amount of refunds made during the
8 second preceding calendar month by the Department on behalf of
9 the county, (ii) any amount that the Department determines is
10 necessary to offset any amounts that were payable to a
11 different taxing body but were erroneously paid to the county,
12 (iii) any amounts that are transferred to the STAR Bonds
13 Revenue Fund, and (iv) 1.5% of the remainder, which shall be
14 transferred into the Tax Compliance and Administration Fund.
15 The Department, at the time of each monthly disbursement to
16 the counties, shall prepare and certify to the State
17 Comptroller the amount to be transferred into the Tax
18 Compliance and Administration Fund under this subsection.
19 Within 10 days after receipt by the Comptroller of the
20 disbursement certification to the counties and the Tax
21 Compliance and Administration Fund provided for in this
22 Section to be given to the Comptroller by the Department, the
23 Comptroller shall cause the orders to be drawn for the
24 respective amounts in accordance with directions contained in
25 the certification.

26 In addition to the disbursement required by the preceding

1 paragraph, an allocation shall be made in March of each year to
2 each county that received more than \$500,000 in disbursements
3 under the preceding paragraph in the preceding calendar year.
4 The allocation shall be in an amount equal to the average
5 monthly distribution made to each such county under the
6 preceding paragraph during the preceding calendar year
7 (excluding the 2 months of highest receipts). The distribution
8 made in March of each year subsequent to the year in which an
9 allocation was made pursuant to this paragraph and the
10 preceding paragraph shall be reduced by the amount allocated
11 and disbursed under this paragraph in the preceding calendar
12 year. The Department shall prepare and certify to the
13 Comptroller for disbursement the allocations made in
14 accordance with this paragraph.

15 (d) For the purpose of determining the local governmental
16 unit whose tax is applicable, a retail sale by a producer of
17 coal or another mineral mined in Illinois is a sale at retail
18 at the place where the coal or other mineral mined in Illinois
19 is extracted from the earth. This paragraph does not apply to
20 coal or another mineral when it is delivered or shipped by the
21 seller to the purchaser at a point outside Illinois so that the
22 sale is exempt under the United States Constitution as a sale
23 in interstate or foreign commerce.

24 (e) Nothing in this Section shall be construed to
25 authorize a county to impose a tax upon the privilege of
26 engaging in any business that under the Constitution of the

1 United States may not be made the subject of taxation by this
2 State.

3 (e-5) If a county imposes a tax under this Section, the
4 county board may, by ordinance, discontinue or lower the rate
5 of the tax. If the county board lowers the tax rate or
6 discontinues the tax, a referendum must be held in accordance
7 with subsection (a) of this Section in order to increase the
8 rate of the tax or to reimpose the discontinued tax.

9 (f) Beginning April 1, 1998 and through December 31, 2013,
10 the results of any election authorizing a proposition to
11 impose a tax under this Section or effecting a change in the
12 rate of tax, or any ordinance lowering the rate or
13 discontinuing the tax, shall be certified by the county clerk
14 and filed with the Illinois Department of Revenue either (i)
15 on or before the first day of April, whereupon the Department
16 shall proceed to administer and enforce the tax as of the first
17 day of July next following the filing; or (ii) on or before the
18 first day of October, whereupon the Department shall proceed
19 to administer and enforce the tax as of the first day of
20 January next following the filing.

21 Beginning January 1, 2014, the results of any election
22 authorizing a proposition to impose a tax under this Section
23 or effecting an increase in the rate of tax, along with the
24 ordinance adopted to impose the tax or increase the rate of the
25 tax, or any ordinance adopted to lower the rate or discontinue
26 the tax, shall be certified by the county clerk and filed with

1 the Illinois Department of Revenue either (i) on or before the
2 first day of May, whereupon the Department shall proceed to
3 administer and enforce the tax as of the first day of July next
4 following the adoption and filing; or (ii) on or before the
5 first day of October, whereupon the Department shall proceed
6 to administer and enforce the tax as of the first day of
7 January next following the adoption and filing.

8 (g) When certifying the amount of a monthly disbursement
9 to a county under this Section, the Department shall increase
10 or decrease the amounts by an amount necessary to offset any
11 miscalculation of previous disbursements. The offset amount
12 shall be the amount erroneously disbursed within the previous
13 6 months from the time a miscalculation is discovered.

14 (g-5) Every county authorized to levy a tax under this
15 Section shall, before it levies such tax, establish a 7-member
16 mental health board, which shall have the same powers and
17 duties and be constituted in the same manner as a community
18 mental health board established under the Community Mental
19 Health Act. Proceeds of the tax under this Section that are
20 earmarked for mental health or substance abuse purposes shall
21 be deposited into a special county occupation tax fund for
22 mental health and substance abuse. The 7-member mental health
23 board established under this subsection shall administer the
24 special county occupation tax fund for mental health and
25 substance abuse in the same manner as the community mental
26 health board administers the community mental health fund

1 under the Community Mental Health Act.

2 (h) This Section may be cited as the "Special County
3 Occupation Tax For Public Safety, Public Facilities, Mental
4 Health, Substance Abuse, Active Transportation, Public
5 Transportation, or Transportation Law".

6 (i) As used in ~~For purposes of~~ this Section:⁷

7 "Public ~~public~~ safety" includes, but is not limited to,
8 crime prevention, detention, fire fighting, police, medical,
9 ambulance, or other emergency services. ~~The county may share
10 tax proceeds received under this Section for public safety
11 purposes, including proceeds received before August 4, 2009
12 (the effective date of Public Act 96-124), with any fire
13 protection district located in the county. For the purposes of
14 this Section,~~

15 "Transportation ~~transportation~~" includes, but is not
16 limited to, the construction, maintenance, operation, and
17 improvement of public highways, any other purpose for which a
18 county may expend funds under the Illinois Highway Code, and
19 passenger rail transportation. ~~For the purposes of this
20 Section,~~

21 "Public ~~public~~ facilities purposes" includes, but is not
22 limited to, the acquisition, development, construction,
23 reconstruction, rehabilitation, improvement, financing,
24 architectural planning, and installation of capital facilities
25 consisting of buildings, structures, and durable equipment and
26 for the acquisition and improvement of real property and

1 interest in real property required, or expected to be
2 required, in connection with the public facilities, for use by
3 the county for the furnishing of governmental services to its
4 citizens, including, but not limited to, museums and nursing
5 homes.

6 "Active transportation purposes" means efforts that
7 replace motor vehicle miles traveled with active forms of
8 transportation, such as biking, walking, or rolling. "Active
9 transportation purposes" includes, but is not limited to,
10 expanding or improving safe bicycle and pedestrian routes as
11 well as related infrastructure and programs to promote
12 increased safe bicycle and pedestrian activity.

13 "Public transportation purposes" means efforts that
14 expand, improve, or facilitate a public mass transportation
15 system, as that term is defined under Section 2 of the Local
16 Mass Transit District Act.

17 (i-5) The county may share tax proceeds received under
18 this Section for public safety purposes, including proceeds
19 received before August 4, 2009 (the effective date of Public
20 Act 96-124), with any fire protection district located in the
21 county.

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

1 (Source: P.A. 101-10, eff. 6-5-19; 101-81, eff. 7-12-19;
2 101-275, eff. 8-9-19; 101-604, eff. 12-13-19; 102-379, eff.
3 1-1-22; 102-700, eff. 4-19-22.)