



Rep. Margaret Croke

Filed: 5/8/2023

10300SB2213ham001

LRB103 28715 HLH 61445 a

1 AMENDMENT TO SENATE BILL 2213

2 AMENDMENT NO. _____. Amend Senate Bill 2213 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Parking Excise Tax Act is amended by
5 changing Sections 10-5, 10-10, 10-15, 10-25, 10-30, and 10-45
6 as follows:

7 (35 ILCS 525/10-5)

8 (Text of Section before amendment by P.A. 102-700)

9 Sec. 10-5. Definitions.

10 "Booking intermediary" means any person or entity that
11 facilitates the processing and fulfillment of reservation
12 transactions between an operator and a person or entity
13 desiring parking in a parking lot or garage of that operator.

14 ~~"Charge or fee paid for parking" means the gross amount of~~
15 ~~consideration for the use or privilege of parking a motor~~
16 ~~vehicle in or upon any parking lot or garage in the State,~~

1 ~~collected by an operator and valued in money, whether received~~
2 ~~in money or otherwise, including cash, credits, property, and~~
3 ~~services, determined without any deduction for costs or~~
4 ~~expenses, but not including charges that are added to the~~
5 ~~charge or fee on account of the tax imposed by this Act or on~~
6 ~~account of any other tax imposed on the charge or fee. "Charge~~
7 ~~or fee paid for parking" excludes separately stated charges~~
8 ~~not for the use or privilege or parking and excludes amounts~~
9 ~~retained by or paid to a booking intermediary for services~~
10 ~~provided by the booking intermediary. If any separately stated~~
11 ~~charge is not optional, it shall be presumed that it is part of~~
12 ~~the charge for the use or privilege or parking.~~

13 "Department" means the Department of Revenue.

14 "Online booking platform" means a web-based or mobile
15 platform that enables a person to book a parking reservation
16 electronically.

17 "Operator" means any person who engages in the business of
18 operating a parking area or garage, or who, directly or
19 through an agreement or arrangement with another party,
20 collects the consideration for parking or storage of motor
21 vehicles, recreational vehicles, or other self-propelled
22 vehicles, at that parking place. ~~This includes, but is not~~
23 ~~limited to, any facilitator or aggregator that collects from~~
24 ~~the purchaser the charge or fee paid for parking. "Operator"~~
25 does not include a bank, credit card company, payment
26 processor, booking intermediary, or person whose involvement

1 is limited to performing functions that are similar to those
2 performed by a bank, credit card company, payment processor,
3 or booking intermediary.

4 "Parking area or garage" means any real estate, building,
5 structure, premises, enclosure or other place, whether
6 enclosed or not, except a public way, within the State, where
7 motor vehicles, recreational vehicles, or other self-propelled
8 vehicles, are stored, housed or parked for hire, charge, fee
9 or other valuable consideration in a condition ready for use,
10 or where rent or compensation is paid to the owner, manager,
11 operator or lessee of the premises for the housing, storing,
12 sheltering, keeping or maintaining motor vehicles,
13 recreational vehicles, or other self-propelled vehicles.
14 "Parking area or garage" includes any parking area or garage,
15 whether the vehicle is parked by the owner of the vehicle or by
16 the operator or an attendant.

17 "Person" means any natural individual, firm, trust,
18 estate, partnership, association, joint stock company, joint
19 venture, corporation, limited liability company, or a
20 receiver, trustee, guardian, or other representative appointed
21 by order of any court.

22 "Purchase price" means the consideration paid for the
23 purchase of a parking space in a parking area or garage, valued
24 in money, whether received in money or otherwise, including
25 cash, gift cards, credits, and property, and shall be
26 determined without any deduction on account of the cost of

1 materials used, labor or service costs, or any other expense
2 whatsoever.

3 "Purchase price" includes any and all charges that the
4 recipient pays related to or incidental to obtaining the use
5 or privilege of using a parking space in a parking area or
6 garage, including but not limited to any and all related
7 markups, service fees, convenience fees, facilitation fees,
8 cancellation fees, overtime fees, or other such charges,
9 regardless of terminology. However, "purchase price" shall not
10 include consideration paid for:

11 (1) optional, separately stated charges not for the
12 use or privilege of using a parking space in the parking
13 area or garage;

14 (2) any charge for a dishonored check;

15 (3) any finance or credit charge, penalty or charge
16 for delayed payment, or discount for prompt payment;

17 (4) any purchase by a purchaser if the operator is
18 prohibited by federal or State Constitution, treaty,
19 convention, statute or court decision from collecting the
20 tax from such purchaser;

21 (5) the isolated or occasional sale of parking spaces
22 subject to tax under this Act by a person who does not hold
23 himself out as being engaged (or who does not habitually
24 engage) in selling of parking spaces; ~~and~~

25 (6) any amounts added to a purchaser's bills because
26 of charges made pursuant to the tax imposed by this Act. If

1 credit is extended, then the amount thereof shall be
2 included only as and when payments are made; ~~and~~

3 (7) the amount of any charges retained or added to the
4 purchase price by a booking intermediary to compensate the
5 booking intermediary for services provided by the booking
6 intermediary in excess of \$3 per transaction; and

7 (8) in a transaction between a customer and an
8 operator completed through an online booking platform
9 owned and operated by such operator, any charges added to
10 the purchase price by such operator to compensate the
11 operator for facilitating the processing and fulfillment
12 of the reservation; the booking intermediary shall be
13 responsible for collecting and remitting the tax on
14 amounts described in this paragraph (8).

15 "Purchaser" means any person who acquires a parking space
16 in a parking area or garage for use for valuable
17 consideration.

18 "Use" means the exercise by any person of any right or
19 power over, or the enjoyment of, a parking space in a parking
20 area or garage subject to tax under this Act.

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

22 (Text of Section after amendment by P.A. 102-700)

23 Sec. 10-5. Definitions. As used in this Act:

24 "Booking intermediary" means any person or entity that
25 facilitates the processing and fulfillment of reservation

1 transactions between an operator and a person or entity
2 desiring parking in a parking lot or garage of that operator.

3 "Department" means the Department of Revenue.

4 "Online booking platform" means a web-based or mobile
5 platform that enables a person to book a parking reservation
6 electronically.

7 "Operator" means any person who engages in the business of
8 operating a parking area or garage, or who, directly or
9 through an agreement or arrangement with another party,
10 collects the consideration for parking or storage of motor
11 vehicles, recreational vehicles, or other self-propelled
12 vehicles, at that parking place. ~~This includes, but is not~~
13 ~~limited to, any facilitator or aggregator that collects the~~
14 ~~purchase price from the purchaser.~~ "Operator" does not include
15 a bank, credit card company, payment processor, booking
16 intermediary, or person whose involvement is limited to
17 performing functions that are similar to those performed by a
18 bank, credit card company, or payment processor, or booking
19 intermediary.

20 "Parking area or garage" means any real estate, building,
21 structure, premises, enclosure or other place, whether
22 enclosed or not, except a public way, within the State, where
23 motor vehicles, recreational vehicles, or other self-propelled
24 vehicles, are stored, housed or parked for hire, charge, fee
25 or other valuable consideration in a condition ready for use,
26 or where rent or compensation is paid to the owner, manager,

1 operator or lessee of the premises for the housing, storing,
2 sheltering, keeping or maintaining motor vehicles,
3 recreational vehicles, or other self-propelled vehicles.
4 "Parking area or garage" includes any parking area or garage,
5 whether the vehicle is parked by the owner of the vehicle or by
6 the operator or an attendant.

7 "Person" means any natural individual, firm, trust,
8 estate, partnership, association, joint stock company, joint
9 venture, corporation, limited liability company, or a
10 receiver, trustee, guardian, or other representative appointed
11 by order of any court.

12 "Purchase price" means the consideration paid for the
13 purchase of a parking space in a parking area or garage, valued
14 in money, whether received in money or otherwise, including
15 cash, gift cards, credits, and property, and shall be
16 determined without any deduction on account of the cost of
17 materials used, labor or service costs, or any other expense
18 whatsoever.

19 "Purchase price" includes any and all charges that the
20 recipient pays related to or incidental to obtaining the use
21 or privilege of using a parking space in a parking area or
22 garage, including but not limited to any and all related
23 markups, service fees, convenience fees, facilitation fees,
24 cancellation fees, overtime fees, or other such charges,
25 regardless of terminology. However, "purchase price" shall not
26 include consideration paid for:

1 (1) optional, separately stated charges not for the
2 use or privilege of using a parking space in the parking
3 area or garage;

4 (2) any charge for a dishonored check;

5 (3) any finance or credit charge, penalty or charge
6 for delayed payment, or discount for prompt payment;

7 (4) any purchase by a purchaser if the operator is
8 prohibited by federal or State Constitution, treaty,
9 convention, statute or court decision from collecting the
10 tax from such purchaser;

11 (5) the isolated or occasional sale of parking spaces
12 subject to tax under this Act by a person who does not hold
13 himself out as being engaged (or who does not habitually
14 engage) in selling of parking spaces; ~~and~~

15 (6) any amounts added to a purchaser's bills because
16 of charges made pursuant to the tax imposed by this Act. If
17 credit is extended, then the amount thereof shall be
18 included only as and when payments are made; ~~and~~

19 (7) the amount of any charges retained or added to the
20 purchase price by a booking intermediary to compensate the
21 booking intermediary for services provided by the booking
22 intermediary in excess of \$3 per transaction; and

23 (8) in a transaction between a customer and an
24 operator completed through an online booking platform
25 owned and operated by such operator, any charges added to
26 the purchase price by such operator to compensate the

1 operator for facilitating the processing and fulfillment
2 of the reservation; the booking intermediary shall be
3 responsible for collecting and remitting the tax on
4 amounts described in this paragraph (8).

5 "Purchaser" means any person who acquires a parking space
6 in a parking area or garage for use for valuable
7 consideration.

8 "Use" means the exercise by any person of any right or
9 power over, or the enjoyment of, a parking space in a parking
10 area or garage subject to tax under this Act.

11 (Source: P.A. 101-31, eff. 6-28-19; 102-700, eff. 7-1-23.)

12 (35 ILCS 525/10-10)

13 Sec. 10-10. Imposition of tax; calculation of tax.

14 (a) Beginning on January 1, 2020, a tax is imposed on the
15 privilege of using in this State a parking space in a parking
16 area or garage for the use of parking one or more motor
17 vehicles, recreational vehicles, or other self-propelled
18 vehicles, at the rate of:

19 (1) 6% of the purchase price for a parking space paid
20 for on an hourly, daily, or weekly basis; and

21 (2) 9% of the purchase price for a parking space paid
22 for on a monthly or annual basis.

23 (b) The tax shall be collected from the purchaser by the
24 operator. Notwithstanding the provisions of this subsection,
25 beginning on January 1, 2024, if a booking intermediary

1 facilitates the processing and fulfillment of the reservation
2 for an operator that is not registered under Section 10-30,
3 then the tax shall be collected from the purchaser by the
4 booking intermediary on behalf of the operator.

5 (c) An operator that has paid or remitted the tax imposed
6 by this Act to another operator in connection with the same
7 parking transaction, or the use of the same parking space,
8 that is subject to tax under this Act, shall be entitled to a
9 credit for such tax paid or remitted against the amount of tax
10 owed under this Act, provided that the other operator is
11 registered under this Act. The operator claiming the credit
12 shall have the burden of proving it is entitled to claim a
13 credit.

14 (d) If any operator or booking intermediary erroneously
15 collects tax or collects more from the purchaser than the
16 purchaser's liability for the transaction, the purchaser shall
17 have a legal right to claim a refund of such amount from the
18 operator or booking intermediary. However, if such amount is
19 not refunded to the purchaser for any reason, the operator or
20 booking intermediary is liable to pay such amount to the
21 Department.

22 (e) The tax imposed by this Section is not imposed with
23 respect to any transaction in interstate commerce, to the
24 extent that the transaction may not, under the Constitution
25 and statutes of the United States, be made the subject of
26 taxation by this State.

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

2 (35 ILCS 525/10-15)

3 Sec. 10-15. Filing of returns and deposit of proceeds. On
4 or before the last day of each calendar month, every operator
5 engaged in the business of providing to purchasers parking
6 areas and garages in this State during the preceding calendar
7 month and every booking intermediary required to collect tax
8 on behalf of an operator under Section 10-10 shall file a
9 return with the Department, stating:

10 (1) the name of the operator or booking intermediary;

11 (2) the address of its principal place of business
12 and, if applicable, the address of the principal place of
13 business from which it provides parking areas and garages
14 in this State;

15 (3) the total amount of receipts received by the
16 operator during the preceding calendar month or quarter,
17 as the case may be, from sales of parking spaces to
18 purchasers in parking areas or garages during the
19 preceding calendar month or quarter; if the return is
20 filed by a booking intermediary that collects the tax
21 under this Act on behalf of an unregistered operator, as
22 provided in Section 10-10, then the total amount of
23 receipts received by that unregistered operator during the
24 preceding calendar month or quarter, as the case may be,
25 from sales of parking spaces to purchasers in parking

1 areas or garages during the preceding calendar month or
2 quarter;

3 (4) deductions allowed by law;

4 (5) the total amount of receipts received by the
5 operator during the preceding calendar month or quarter
6 upon which the tax was computed; if the return is filed by
7 a booking intermediary that collects the tax under this
8 Act on behalf of an unregistered operator, as provided in
9 Section 10-10, then the total amount of receipts received
10 by that unregistered operator during the preceding
11 calendar month or quarter upon which the tax was computed;

12 (6) the amount of tax due; and

13 (7) such other reasonable information as the
14 Department may require.

15 If an operator or booking intermediary ceases to engage in
16 the kind of business that makes it responsible for filing
17 returns under this Act, then that operator or booking
18 intermediary shall file a final return under this Act with the
19 Department on or before the last day of the month after
20 discontinuing such business.

21 All returns required to be filed and payments required to
22 be made under this Act shall be by electronic means. Taxpayers
23 who demonstrate hardship in filing or paying electronically
24 may petition the Department to waive the electronic filing or
25 payment requirement, or both. The Department may require a
26 separate return for the tax under this Act or combine the

1 return for the tax under this Act with the return for other
2 taxes.

3 If the same person has more than one business registered
4 with the Department under separate registrations under this
5 Act, that person shall not file each return that is due as a
6 single return covering all such registered businesses but
7 shall file separate returns for each such registered business.

8 If the operator or booking intermediary is a corporation,
9 the return filed on behalf of that corporation shall be signed
10 by the president, vice-president, secretary, or treasurer, or
11 by a properly accredited agent of such corporation.

12 The operator or booking intermediary filing the return
13 under this Act shall, at the time of filing the return, pay to
14 the Department the amount of tax imposed by this Act less a
15 discount of 1.75%, not to exceed \$1,000 per month, which is
16 allowed to reimburse the operator or booking intermediary for
17 the expenses incurred in keeping records, preparing and filing
18 returns, remitting the tax, and supplying data to the
19 Department on request.

20 If any payment provided for in this Section exceeds the
21 taxpayer's liabilities under this Act, as shown on an original
22 return, the Department may authorize the taxpayer to credit
23 such excess payment against liability subsequently to be
24 remitted to the Department under this Act, in accordance with
25 reasonable rules adopted by the Department. If the Department
26 subsequently determines that all or any part of the credit

1 taken was not actually due to the taxpayer, the taxpayer's
2 discount shall be reduced by an amount equal to the difference
3 between the discount as applied to the credit taken and that
4 actually due, and that taxpayer shall be liable for penalties
5 and interest on such difference.

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

7 (35 ILCS 525/10-25)

8 Sec. 10-25. Collection of tax.

9 (a) Beginning with bills issued or charges collected for a
10 purchase of a parking space in a parking area or garage on and
11 after January 1, 2020, the tax imposed by this Act shall be
12 collected from the purchaser by the operator (or by a booking
13 intermediary, as provided in Section 10-10) at the rate stated
14 and under the circumstances set forth in Section 10-10 and
15 shall be remitted to the Department as provided in this Act.
16 All charges for parking spaces in a parking area or garage are
17 presumed subject to tax collection. Operators and booking
18 intermediaries, as applicable, shall collect the tax from
19 purchasers by adding the tax to the amount of the purchase
20 price received from the purchaser. The tax imposed by the Act
21 shall when collected be stated as a distinct item separate and
22 apart from the purchase price of the service subject to tax
23 under this Act. However, where it is not possible to state the
24 tax separately the Department may by rule exempt such
25 purchases from this requirement so long as purchasers are

1 notified by language on the invoice or notified by a sign that
2 the tax is included in the purchase price.

3 (b) Any person purchasing a parking space in a parking
4 area or garage subject to tax under this Act as to which there
5 has been no charge made to him of the tax imposed by Section
6 10-10, shall make payment of the tax imposed by Section 10-10
7 of this Act in the form and manner provided by the Department,
8 such payment to be made to the Department in the manner and
9 form required by the Department not later than the 20th day of
10 the month following the month of purchase of the parking
11 space.

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

13 (35 ILCS 525/10-30)

14 Sec. 10-30. Registration of operators.

15 (a) A person who engages in business as an operator of a
16 parking area or garage in this State, or as a booking
17 intermediary that facilitates the processing and fulfillment
18 of the reservation for an operator that is not registered
19 under Section 10-30, shall register with the Department.
20 Application for a certificate of registration shall be made to
21 the Department, by electronic means, in the form and manner
22 prescribed by the Department and shall contain any reasonable
23 information the Department may require. Upon receipt of the
24 application for a certificate of registration in proper form
25 and manner, the Department shall issue to the applicant a

1 certificate of registration. Operators who demonstrate that
2 they do not have access to the Internet or demonstrate
3 hardship in applying electronically may petition the
4 Department to waive the electronic application requirements.

5 (b) The Department may refuse to issue or reissue a
6 certificate of registration to any applicant for the reasons
7 set forth in Section 2505-380 of the Department of Revenue Law
8 of the Civil Administrative Code of Illinois.

9 (c) Any person aggrieved by any decision of the Department
10 under this Section may, within 20 days after notice of such
11 decision, protest and request a hearing, whereupon the
12 Department shall give notice to such person of the time and
13 place fixed for such hearing and shall hold a hearing in
14 conformity with the provisions of this Act and then issue its
15 final administrative decision in the matter to such person. In
16 the absence of such a protest within 20 days, the Department's
17 decision shall become final without any further determination
18 being made or notice given.

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

20 (35 ILCS 525/10-45)

21 Sec. 10-45. Tax collected as debt owed to State. The tax
22 herein required to be collected by any operator, booking
23 intermediary, or valet business and any such tax collected by
24 that person, shall constitute a debt owed by that person to
25 this State.

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

2 Section 95. No acceleration or delay. Where this Act makes
3 changes in a statute that is represented in this Act by text
4 that is not yet or no longer in effect (for example, a Section
5 represented by multiple versions), the use of that text does
6 not accelerate or delay the taking effect of (i) the changes
7 made by this Act or (ii) provisions derived from any other
8 Public Act.

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.".