



Sen. Cristina Castro

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10300SB2213sam002

LRB103 28715 MXP 60177 a

1 AMENDMENT TO SENATE BILL 2213

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

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

8 (35 ILCS 525/10-5)
9 (Text of Section before amendment by P.A. 102-700)
10 Sec. 10-5. Definitions.

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

15 ~~"Charge or fee paid for parking" means the gross amount of~~
16 ~~consideration for the use or privilege of parking a motor~~

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

14 "Department" means the Department of Revenue.

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

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

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

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

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

23 "Purchase price" means the consideration paid for the
24 purchase of a parking space in a parking area or garage, valued
25 in money, whether received in money or otherwise, including
26 cash, gift cards, credits, and property, and shall be

1 determined without any deduction on account of the cost of
2 materials used, labor or service costs, or any other expense
3 whatsoever.

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

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

15 (2) any charge for a dishonored check;

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

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

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

26 (6) any amounts added to a purchaser's bills because

1 of charges made pursuant to the tax imposed by this Act. If
2 credit is extended, then the amount thereof shall be
3 included only as and when payments are made; ~~—~~

4 (7) any charges retained or added to the purchase
5 price by a booking intermediary to compensate the booking
6 intermediary for services provided by the booking
7 intermediary; and

8 (8) in a transaction between a customer and an
9 operator completed through an online booking platform
10 owned and operated by such operator, any charges added to
11 the purchase price by such operator to compensate the
12 operator for facilitating the processing and fulfillment
13 of the reservation.

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

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

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

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

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

23 "Booking intermediary" means any person or entity that
24 facilitates the processing and fulfillment of reservation
25 transactions between an operator and a person or entity

1 desiring parking in a parking lot or garage of that operator.

2 "Department" means the Department of Revenue.

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

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

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

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

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

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

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

26 (1) optional, separately stated charges not for the

1 use or privilege of using a parking space in the parking
2 area or garage;

3 (2) any charge for a dishonored check;

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

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

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

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

18 (7) any charges retained or added to the purchase
19 price by a booking intermediary to compensate the booking
20 intermediary for services provided by the booking
21 intermediary; and

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

1 of the reservation.

2 "Purchaser" means any person who acquires a parking space
3 in a parking area or garage for use for valuable
4 consideration.

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

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

9 (35 ILCS 525/10-10)

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

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

16 (1) 6% of the purchase price for a parking space paid
17 for on an hourly, daily, or weekly basis; and

18 (2) 9% of the purchase price for a parking space paid
19 for on a monthly or annual basis.

20 (b) The tax shall be collected from the purchaser by the
21 operator. Notwithstanding the provisions of this subsection,
22 beginning on January 1, 2024, if a booking intermediary
23 facilitates the processing and fulfillment of the reservation
24 for an operator that is not registered under Section 10-30,
25 then the tax shall be collected from the purchaser by the

1 booking intermediary on behalf of the operator.

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

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

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

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

25 (35 ILCS 525/10-15)

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

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

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

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

26 (4) deductions allowed by law;

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

9 (6) the amount of tax due; and

10 (7) such other reasonable information as the
11 Department may require.

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

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

26 If the same person has more than one business registered

1 with the Department under separate registrations under this
2 Act, that person shall not file each return that is due as a
3 single return covering all such registered businesses but
4 shall file separate returns for each such registered business.

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

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

17 If any payment provided for in this Section exceeds the
18 taxpayer's liabilities under this Act, as shown on an original
19 return, the Department may authorize the taxpayer to credit
20 such excess payment against liability subsequently to be
21 remitted to the Department under this Act, in accordance with
22 reasonable rules adopted by the Department. If the Department
23 subsequently determines that all or any part of the credit
24 taken was not actually due to the taxpayer, the taxpayer's
25 discount shall be reduced by an amount equal to the difference
26 between the discount as applied to the credit taken and that

1 actually due, and that taxpayer shall be liable for penalties
2 and interest on such difference.

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

4 (35 ILCS 525/10-25)

5 Sec. 10-25. Collection of tax.

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

25 (b) Any person purchasing a parking space in a parking

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

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

10 (35 ILCS 525/10-30)

11 Sec. 10-30. Registration of operators.

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

1 Department to waive the electronic application requirements.

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

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

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

17 (35 ILCS 525/10-45)

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

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

24 Section 95. No acceleration or delay. Where this Act makes

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

7 Section 99. Effective date. This Act takes effect upon
8 becoming law."