

1                                    AMENDMENT TO SENATE BILL 843

2            AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 843 by replacing  
3 the title with the following:

4            "AN ACT concerning local government."; and

5 by replacing everything after the enacting clause with the  
6 following:

7            "Section 5. The Counties Code is amended by adding  
8 Section 5-1014.3 as follows:

9            (55 ILCS 5/5-1014.3 new)

10           Sec. 5-1014.3. Agreements to share or rebate occupation  
11 taxes. On and after July 1, 2003, neither a county board nor  
12 a retailer shall enter into or renew any agreement to share  
13 or rebate any portion of retailers' occupation taxes  
14 generated by retail sales of tangible personal property if:  
15 (1) the tax on those retail sales, absent the agreement,  
16 would have been paid to another unit of local government; and  
17 (2) the retailer maintains, within that other unit of local  
18 government, a retail location from which the tangible  
19 personal property is delivered to purchasers, or a warehouse  
20 from which the tangible personal property is delivered to  
21 purchasers. Any unit of local government denied retailers'

1 occupation tax revenue because of an agreement that violates  
2 this Section may file an action in circuit court against the  
3 county, against the retailer, or both. Any unit of local  
4 government that prevails in the circuit court action is  
5 entitled to damages in the amount of the tax revenue it was  
6 denied as a result of the agreement, statutory interest,  
7 costs, reasonable attorney's fees, and an amount equal to 50%  
8 of the tax.

9 Section 10. The Illinois Municipal Code is amended by  
10 adding Section 8-11-21 as follows:

11 (65 ILCS 5/8-11-21 new)

12 Sec. 8-11-21. Agreements to share or rebate occupation  
13 taxes. On and after July 1, 2003, neither the corporate  
14 authorities of a municipality nor a retailer shall enter into  
15 or renew any agreement to share or rebate any portion of  
16 retailers' occupation taxes generated by retail sales of  
17 tangible personal property if: (1) the tax on those retail  
18 sales, absent the agreement, would have been paid to another  
19 unit of local government; and (2) the retailer maintains,  
20 within that other unit of local government, a retail location  
21 from which the tangible personal property is delivered to  
22 purchasers, or a warehouse from which the tangible personal  
23 property is delivered to purchasers. Any unit of local  
24 government denied retailers' occupation tax revenue because  
25 of an agreement that violates this Section may file an action  
26 in circuit court against the municipality, against the  
27 retailer, or both. Any unit of local government that prevails  
28 in the circuit court action is entitled to damages in the  
29 amount of the tax revenue it was denied as a result of the  
30 agreement, statutory interest, costs, reasonable attorney's  
31 fees, and an amount equal to 50% of the tax.

1           Section 99. Effective date. This Act takes effect upon  
2    becoming law.".