



Rep. Kathleen A. Ryg

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1 AMENDMENT TO HOUSE BILL 2473

2 AMENDMENT NO. _____. Amend House Bill 2473 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Promotion Act is amended by
5 changing Section 4a as follows:

6 (20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

7 Sec. 4a. Funds.

8 (1) All moneys deposited in the Tourism Promotion Fund
9 pursuant to this subsection are allocated to the Department for
10 utilization, as appropriated, in the performance of its powers
11 under Section 4.

12 As soon as possible after the first day of each month,
13 ~~beginning July 1, 1997,~~ upon certification of the Department of
14 Revenue, the Comptroller shall order transferred and the
15 Treasurer shall transfer from the General Revenue Fund to the
16 Tourism Promotion Fund an amount equal to 17% ~~13%~~ of the net

1 revenue realized from the Hotel Operators' Occupation Tax Act
2 plus an amount equal to 17% ~~13%~~ of the net revenue realized
3 from any tax imposed under Section 4.05 of the Chicago World's
4 Fair-1992 Authority Act during the preceding month. "Net
5 revenue realized for a month" means the revenue collected by
6 the State under that Act during the previous month less the
7 amount paid out during that same month as refunds to taxpayers
8 for overpayment of liability under that Act.

9 (1.1) (Blank).

10 (2) As soon as possible after the first day of each month,
11 ~~beginning July 1, 1997,~~ upon certification of the Department of
12 Revenue, the Comptroller shall order transferred and the
13 Treasurer shall transfer from the General Revenue Fund to the
14 Tourism Promotion Fund an amount equal to 11% ~~8%~~ of the net
15 revenue realized from the Hotel Operators' Occupation Tax plus
16 an amount equal to 11% ~~8%~~ of the net revenue realized from any
17 tax imposed under Section 4.05 of the Chicago World's Fair-1992
18 Authority Act during the preceding month. "Net revenue realized
19 for a month" means the revenue collected by the State under
20 that Act during the previous month less the amount paid out
21 during that same month as refunds to taxpayers for overpayment
22 of liability under that Act.

23 All monies deposited in the Tourism Promotion Fund under
24 this subsection (2) shall be used solely as provided in this
25 subsection to advertise and promote tourism throughout
26 Illinois. Appropriations of monies deposited in the Tourism

1 Promotion Fund pursuant to this subsection (2) shall be used
2 solely for advertising to promote tourism, including but not
3 limited to advertising production and direct advertisement
4 costs, but shall not be used to employ any additional staff,
5 finance any individual event, or lease, rent or purchase any
6 physical facilities. The Department shall coordinate its
7 advertising under this subsection (2) with other public and
8 private entities in the State engaged in similar promotion
9 activities. Print or electronic media production made pursuant
10 to this subsection (2) for advertising promotion shall not
11 contain or include the physical appearance of or reference to
12 the name or position of any public officer. "Public officer"
13 means a person who is elected to office pursuant to statute, or
14 who is appointed to an office which is established, and the
15 qualifications and duties of which are prescribed, by statute,
16 to discharge a public duty for the State or any of its
17 political subdivisions.

18 (Source: P.A. 91-472, eff. 8-10-99; 92-38, eff. 6-28-01.)

19 Section 10. The Hotel Operators' Occupation Tax Act is
20 amended by changing Section 6 as follows:

21 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

22 Sec. 6. Except as provided hereinafter in this Section, on
23 or before the last day of each calendar month, every person
24 engaged in the business of renting, leasing or letting rooms in

1 a hotel in this State during the preceding calendar month shall
2 file a return with the Department, stating:

3 1. The name of the operator;

4 2. His residence address and the address of his
5 principal place of business and the address of the
6 principal place of business (if that is a different
7 address) from which he engages in the business of renting,
8 leasing or letting rooms in a hotel in this State;

9 3. Total amount of rental receipts received by him
10 during the preceding calendar month from renting, leasing
11 or letting rooms during such preceding calendar month;

12 4. Total amount of rental receipts received by him
13 during the preceding calendar month from renting, leasing
14 or letting rooms to permanent residents during such
15 preceding calendar month;

16 5. Total amount of other exclusions from gross rental
17 receipts allowed by this Act;

18 6. Gross rental receipts which were received by him
19 during the preceding calendar month and upon the basis of
20 which the tax is imposed;

21 7. The amount of tax due;

22 8. Such other reasonable information as the Department
23 may require.

24 If the operator's average monthly tax liability to the
25 Department does not exceed \$200, the Department may authorize
26 his returns to be filed on a quarter annual basis, with the

1 return for January, February and March of a given year being
2 due by April 30 of such year; with the return for April, May
3 and June of a given year being due by July 31 of such year; with
4 the return for July, August and September of a given year being
5 due by October 31 of such year, and with the return for
6 October, November and December of a given year being due by
7 January 31 of the following year.

8 If the operator's average monthly tax liability to the
9 Department does not exceed \$50, the Department may authorize
10 his returns to be filed on an annual basis, with the return for
11 a given year being due by January 31 of the following year.

12 Such quarter annual and annual returns, as to form and
13 substance, shall be subject to the same requirements as monthly
14 returns.

15 Notwithstanding any other provision in this Act concerning
16 the time within which an operator may file his return, in the
17 case of any operator who ceases to engage in a kind of business
18 which makes him responsible for filing returns under this Act,
19 such operator shall file a final return under this Act with the
20 Department not more than 1 month after discontinuing such
21 business.

22 Where the same person has more than 1 business registered
23 with the Department under separate registrations under this
24 Act, such person shall not file each return that is due as a
25 single return covering all such registered businesses, but
26 shall file separate returns for each such registered business.

1 In his return, the operator shall determine the value of
2 any consideration other than money received by him in
3 connection with the renting, leasing or letting of rooms in the
4 course of his business and he shall include such value in his
5 return. Such determination shall be subject to review and
6 revision by the Department in the manner hereinafter provided
7 for the correction of returns.

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

12 The person filing the return herein provided for shall, at
13 the time of filing such return, pay to the Department the
14 amount of tax herein imposed. The operator filing the return
15 under this Section shall, at the time of filing such return,
16 pay to the Department the amount of tax imposed by this Act
17 less a discount of 2.1% or \$25 per calendar year, whichever is
18 greater, which is allowed to reimburse the operator for the
19 expenses incurred in keeping records, preparing and filing
20 returns, remitting the tax and supplying data to the Department
21 on request.

22 There shall be deposited in the Build Illinois Fund in the
23 State Treasury for each State fiscal year 40% of the amount of
24 total net proceeds from the tax imposed by subsection (a) of
25 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited
26 in the Illinois Sports Facilities Fund and credited to the

1 Subsidy Account each fiscal year by making monthly deposits in
2 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in
3 such deposits for prior months, and an additional \$8,000,000
4 shall be deposited in the Illinois Sports Facilities Fund and
5 credited to the Advance Account each fiscal year by making
6 monthly deposits in the amount of 1/8 of \$8,000,000 plus any
7 cumulative deficiencies in such deposits for prior months;
8 provided, that for fiscal years ending after June 30, 2001, the
9 amount to be so deposited into the Illinois Sports Facilities
10 Fund and credited to the Advance Account each fiscal year shall
11 be increased from \$8,000,000 to the then applicable Advance
12 Amount and the required monthly deposits beginning with July
13 2001 shall be in the amount of 1/8 of the then applicable
14 Advance Amount plus any cumulative deficiencies in those
15 deposits for prior months. (The deposits of the additional
16 \$8,000,000 or the then applicable Advance Amount, as
17 applicable, during each fiscal year shall be treated as
18 advances of funds to the Illinois Sports Facilities Authority
19 for its corporate purposes to the extent paid to the Authority
20 or its trustee and shall be repaid into the General Revenue
21 Fund in the State Treasury by the State Treasurer on behalf of
22 the Authority pursuant to Section 19 of the Illinois Sports
23 Facilities Authority Act, as amended. If in any fiscal year the
24 full amount of the then applicable Advance Amount is not repaid
25 into the General Revenue Fund, then the deficiency shall be
26 paid from the amount in the Local Government Distributive Fund

1 that would otherwise be allocated to the City of Chicago under
2 the State Revenue Sharing Act.)

3 For purposes of the foregoing paragraph, the term "Advance
4 Amount" means, for fiscal year 2002, \$22,179,000, and for
5 subsequent fiscal years through fiscal year 2032, 105.615% of
6 the Advance Amount for the immediately preceding fiscal year,
7 rounded up to the nearest \$1,000.

8 Of the remaining 60% of the amount of total net proceeds
9 from the tax imposed by subsection (a) of Section 3 after all
10 required deposits in the Illinois Sports Facilities Fund, the
11 amount equal to 12% ~~8%~~ of the net revenue realized from the
12 Hotel Operators' Occupation Tax Act plus an amount equal to 12%
13 ~~8%~~ of the net revenue realized from any tax imposed under
14 Section 4.05 of the Chicago World's Fair-1992 Authority Act
15 during the preceding month shall be deposited in the Local
16 Tourism Fund each month for purposes authorized by Section
17 605-705 of the Department of Commerce and Economic Opportunity
18 ~~Community Affairs~~ Law (20 ILCS 605/605-705) ~~in the Local~~
19 ~~Tourism Fund~~, and ~~beginning August 1, 1999~~, the amount equal to
20 6% ~~4.5%~~ of the net revenue realized from the Hotel Operators'
21 Occupation Tax Act during the preceding month shall be
22 deposited into the International Tourism Fund for the purposes
23 authorized in Section 605-707 ~~605-725~~ of the Department of
24 Commerce and Economic Opportunity ~~Community Affairs~~ Law, and
25 the amount equal to 1% of the amount of total net revenue
26 realized from the tax imposed by subsection (a) of Section 3

1 during the preceding month must be deposited in the Local
2 Planning Fund in the State treasury. "Net revenue realized for
3 a month" means the revenue collected by the State under that
4 Act during the previous month less the amount paid out during
5 that same month as refunds to taxpayers for overpayment of
6 liability under that Act.

7 After making all these deposits, all other proceeds of the
8 tax imposed under subsection (a) of Section 3 shall be
9 deposited in the General Revenue Fund in the State Treasury.
10 All moneys received by the Department from the additional tax
11 imposed under subsection (b) of Section 3 shall be deposited
12 into the Build Illinois Fund in the State Treasury.

13 The Department may, upon separate written notice to a
14 taxpayer, require the taxpayer to prepare and file with the
15 Department on a form prescribed by the Department within not
16 less than 60 days after receipt of the notice an annual
17 information return for the tax year specified in the notice.
18 Such annual return to the Department shall include a statement
19 of gross receipts as shown by the operator's last State income
20 tax return. If the total receipts of the business as reported
21 in the State income tax return do not agree with the gross
22 receipts reported to the Department for the same period, the
23 operator shall attach to his annual information return a
24 schedule showing a reconciliation of the 2 amounts and the
25 reasons for the difference. The operator's annual information
26 return to the Department shall also disclose pay roll

1 information of the operator's business during the year covered
2 by such return and any additional reasonable information which
3 the Department deems would be helpful in determining the
4 accuracy of the monthly, quarterly or annual tax returns by
5 such operator as hereinbefore provided for in this Section.

6 If the annual information return required by this Section
7 is not filed when and as required the taxpayer shall be liable
8 for a penalty in an amount determined in accordance with
9 Section 3-4 of the Uniform Penalty and Interest Act until such
10 return is filed as required, the penalty to be assessed and
11 collected in the same manner as any other penalty provided for
12 in this Act.

13 The chief executive officer, proprietor, owner or highest
14 ranking manager shall sign the annual return to certify the
15 accuracy of the information contained therein. Any person who
16 willfully signs the annual return containing false or
17 inaccurate information shall be guilty of perjury and punished
18 accordingly. The annual return form prescribed by the
19 Department shall include a warning that the person signing the
20 return may be liable for perjury.

21 The foregoing portion of this Section concerning the filing
22 of an annual information return shall not apply to an operator
23 who is not required to file an income tax return with the
24 United States Government.

25 (Source: P.A. 92-16, eff. 6-28-01; 92-600, eff. 6-28-02;
26 revised 10-15-03.)

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