

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Hotel Operators' Occupation Tax Act is
5 amended by changing Section 2 as follows:

6 (35 ILCS 145/2) (from Ch. 120, par. 481b.32)

7 Sec. 2. As used in this Act, unless the context otherwise
8 requires:

9 (1) "Hotel" means any building or buildings in which
10 the public may, for a consideration, obtain living
11 quarters, sleeping or housekeeping accommodations. The
12 term includes inns, motels, tourist homes or courts,
13 lodging houses, rooming houses and apartment houses.

14 (2) "Operator" means any person operating a hotel.

15 (3) "Occupancy" means the use or possession, or the
16 right to the use or possession, of any room or rooms in a
17 hotel for any purpose, or the right to the use or
18 possession of the furnishings or to the services and
19 accommodations accompanying the use and possession of the
20 room or rooms.

21 (4) "Room" or "rooms" means any living quarters,
22 sleeping or housekeeping accommodations.

23 (5) "Permanent resident" means any person who occupied

1 or has the right to occupy any room or rooms, regardless of
2 whether or not it is the same room or rooms, in a hotel for
3 at least 30 consecutive days. A corporate entity that
4 occupies a room shall not be considered a "permanent
5 resident" unless the same person or persons occupying the
6 room have exclusive use of the room for at least 90
7 consecutive days.

8 (6) "Rent" or "rental" means the consideration
9 received for occupancy, valued in money, whether received
10 in money or otherwise, including all receipts, cash,
11 credits and property or services of any kind or nature.

12 (7) "Department" means the Department of Revenue.

13 (8) "Person" means any natural individual, firm,
14 partnership, association, joint stock company, joint
15 adventure, public or private corporation, limited
16 liability company, or a receiver, executor, trustee,
17 guardian or other representative appointed by order of any
18 court.

19 (Source: P.A. 87-951; 88-480.)

20 Section 99. Effective date. This Act takes effect upon
21 becoming law.