

1 AN ACT concerning finance.

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

4 Section 5. The Illinois Governmental Ethics Act is amended  
5 by changing Section 4A-101 as follows:

6 (5 ILCS 420/4A-101) (from Ch. 127, par. 604A-101)

7 Sec. 4A-101. Persons required to file. The following  
8 persons shall file verified written statements of economic  
9 interests, as provided in this Article:

10 (a) Members of the General Assembly and candidates for  
11 nomination or election to the General Assembly.

12 (b) Persons holding an elected office in the Executive  
13 Branch of this State, and candidates for nomination or  
14 election to these offices.

15 (c) Members of a Commission or Board created by the  
16 Illinois Constitution, and candidates for nomination or  
17 election to such Commission or Board.

18 (d) Persons whose appointment to office is subject to  
19 confirmation by the Senate and persons appointed by the  
20 Governor to any other position on a board or commission  
21 described in subsection (a) of Section 15 of the  
22 Gubernatorial Boards and Commissions Act.

23 (e) Holders of, and candidates for nomination or

1 election to, the office of judge or associate judge of the  
2 Circuit Court and the office of judge of the Appellate or  
3 Supreme Court.

4 (f) Persons who are employed by any branch, agency,  
5 authority or board of the government of this State,  
6 including but not limited to, the Illinois State Toll  
7 Highway Authority, the Illinois Housing Development  
8 Authority, the Illinois Community College Board, and  
9 institutions under the jurisdiction of the Board of  
10 Trustees of the University of Illinois, Board of Trustees  
11 of Southern Illinois University, Board of Trustees of  
12 Chicago State University, Board of Trustees of Eastern  
13 Illinois University, Board of Trustees of Governors  
14 ~~Governor's~~ State University, Board of Trustees of Illinois  
15 State University, Board of Trustees of Northeastern  
16 Illinois University, Board of Trustees of Northern  
17 Illinois University, Board of Trustees of Western Illinois  
18 University, or Board of Trustees of the Illinois  
19 Mathematics and Science Academy, and are compensated for  
20 services as employees and not as independent contractors  
21 and who:

22 (1) are, or function as, the head of a department,  
23 commission, board, division, bureau, authority or  
24 other administrative unit within the government of  
25 this State, or who exercise similar authority within  
26 the government of this State;

1           (2) have direct supervisory authority over, or  
2           direct responsibility for the formulation,  
3           negotiation, issuance or execution of contracts  
4           entered into by the State in the amount of \$5,000 or  
5           more;

6           (3) have authority for the issuance or  
7           promulgation of rules and regulations within areas  
8           under the authority of the State;

9           (4) have authority for the approval of  
10          professional licenses;

11          (5) have responsibility with respect to the  
12          financial inspection of regulated nongovernmental  
13          entities;

14          (6) adjudicate, arbitrate, or decide any judicial  
15          or administrative proceeding, or review the  
16          adjudication, arbitration or decision of any judicial  
17          or administrative proceeding within the authority of  
18          the State;

19          (7) have supervisory responsibility for 20 or more  
20          employees of the State;

21          (8) negotiate, assign, authorize, or grant naming  
22          rights or sponsorship rights regarding any property or  
23          asset of the State, whether real, personal, tangible,  
24          or intangible; or

25          (9) have responsibility with respect to the  
26          procurement of goods or services.

1 (g) Persons who are elected to office in a unit of  
2 local government, and candidates for nomination or  
3 election to that office, including regional  
4 superintendents of school districts.

5 (h) Persons appointed to the governing board of a unit  
6 of local government, or of a special district, and persons  
7 appointed to a zoning board, or zoning board of appeals, or  
8 to a regional, county, or municipal plan commission, or to  
9 a board of review of any county, and persons appointed to  
10 the Board of the Metropolitan Public ~~Pier and~~ Exposition  
11 Authority and any Trustee appointed under Section 22 of the  
12 Metropolitan Public ~~Pier and~~ Exposition Authority Act, and  
13 persons appointed to a board or commission of a unit of  
14 local government who have authority to authorize the  
15 expenditure of public funds. This subsection does not apply  
16 to members of boards or commissions who function in an  
17 advisory capacity.

18 (i) Persons who are employed by a unit of local  
19 government and are compensated for services as employees  
20 and not as independent contractors and who:

21 (1) are, or function as, the head of a department,  
22 division, bureau, authority or other administrative  
23 unit within the unit of local government, or who  
24 exercise similar authority within the unit of local  
25 government;

26 (2) have direct supervisory authority over, or

1 direct responsibility for the formulation,  
2 negotiation, issuance or execution of contracts  
3 entered into by the unit of local government in the  
4 amount of \$1,000 or greater;

5 (3) have authority to approve licenses and permits  
6 by the unit of local government; this item does not  
7 include employees who function in a ministerial  
8 capacity;

9 (4) adjudicate, arbitrate, or decide any judicial  
10 or administrative proceeding, or review the  
11 adjudication, arbitration or decision of any judicial  
12 or administrative proceeding within the authority of  
13 the unit of local government;

14 (5) have authority to issue or promulgate rules and  
15 regulations within areas under the authority of the  
16 unit of local government; or

17 (6) have supervisory responsibility for 20 or more  
18 employees of the unit of local government.

19 (j) Persons on the Board of Trustees of the Illinois  
20 Mathematics and Science Academy.

21 (k) Persons employed by a school district in positions  
22 that require that person to hold an administrative or a  
23 chief school business official endorsement.

24 (l) Special government agents. A "special government  
25 agent" is a person who is directed, retained, designated,  
26 appointed, or employed, with or without compensation, by or

1 on behalf of a statewide executive branch constitutional  
2 officer to make an ex parte communication under Section  
3 5-50 of the State Officials and Employees Ethics Act or  
4 Section 5-165 of the Illinois Administrative Procedure  
5 Act.

6 (m) Members of the board of commissioners of any flood  
7 prevention district created under the Flood Prevention  
8 District Act or the Beardstown Regional Flood Prevention  
9 District Act.

10 (n) Members of the board of any retirement system or  
11 investment board established under the Illinois Pension  
12 Code, if not required to file under any other provision of  
13 this Section.

14 (o) Members of the board of any pension fund  
15 established under the Illinois Pension Code, if not  
16 required to file under any other provision of this Section.

17 (p) Members of the investment advisory panel created  
18 under Section 20 of the Illinois Prepaid Tuition Act.

19 This Section shall not be construed to prevent any unit of  
20 local government from enacting financial disclosure  
21 requirements that mandate more information than required by  
22 this Act.

23 (Source: P.A. 96-6, eff. 4-3-09; 96-543, eff. 8-17-09; 96-555,  
24 eff. 8-18-09; 96-1000, eff. 7-2-10; 97-309, eff. 8-11-11;  
25 97-754, eff. 7-6-12; revised 10-10-18.)

1 Section 10. The Illinois State Auditing Act is amended by  
2 changing Section 3-1 as follows:

3 (30 ILCS 5/3-1) (from Ch. 15, par. 303-1)

4 Sec. 3-1. Jurisdiction of Auditor General. The Auditor  
5 General has jurisdiction over all State agencies to make post  
6 audits and investigations authorized by or under this Act or  
7 the Constitution.

8 The Auditor General has jurisdiction over local government  
9 agencies and private agencies only:

10 (a) to make such post audits authorized by or under  
11 this Act as are necessary and incidental to a post audit of  
12 a State agency or of a program administered by a State  
13 agency involving public funds of the State, but this  
14 jurisdiction does not include any authority to review local  
15 governmental agencies in the obligation, receipt,  
16 expenditure or use of public funds of the State that are  
17 granted without limitation or condition imposed by law,  
18 other than the general limitation that such funds be used  
19 for public purposes;

20 (b) to make investigations authorized by or under this  
21 Act or the Constitution; and

22 (c) to make audits of the records of local government  
23 agencies to verify actual costs of state-mandated programs  
24 when directed to do so by the Legislative Audit Commission  
25 at the request of the State Board of Appeals under the

1 State Mandates Act.

2 In addition to the foregoing, the Auditor General may  
3 conduct an audit of the Metropolitan Public Pier and Exposition  
4 Authority, the Regional Transportation Authority, the Suburban  
5 Bus Division, the Commuter Rail Division and the Chicago  
6 Transit Authority and any other subsidized carrier when  
7 authorized by the Legislative Audit Commission. Such audit may  
8 be a financial, management or program audit, or any combination  
9 thereof.

10 The audit shall determine whether they are operating in  
11 accordance with all applicable laws and regulations. Subject to  
12 the limitations of this Act, the Legislative Audit Commission  
13 may by resolution specify additional determinations to be  
14 included in the scope of the audit.

15 In addition to the foregoing, the Auditor General must also  
16 conduct a financial audit of the Illinois Sports Facilities  
17 Authority's expenditures of public funds in connection with the  
18 reconstruction, renovation, remodeling, extension, or  
19 improvement of all or substantially all of any existing  
20 "facility", as that term is defined in the Illinois Sports  
21 Facilities Authority Act.

22 The Auditor General may also conduct an audit, when  
23 authorized by the Legislative Audit Commission, of any hospital  
24 which receives 10% or more of its gross revenues from payments  
25 from the State of Illinois, Department of Healthcare and Family  
26 Services (formerly Department of Public Aid), Medical



1 Assistance Program.

2 The Auditor General is authorized to conduct financial and  
3 compliance audits of the Illinois Distance Learning Foundation  
4 and the Illinois Conservation Foundation.

5 As soon as practical after the effective date of this  
6 amendatory Act of 1995, the Auditor General shall conduct a  
7 compliance and management audit of the City of Chicago and any  
8 other entity with regard to the operation of Chicago O'Hare  
9 International Airport, Chicago Midway Airport and Merrill C.  
10 Meigs Field. The audit shall include, but not be limited to, an  
11 examination of revenues, expenses, and transfers of funds;  
12 purchasing and contracting policies and practices; staffing  
13 levels; and hiring practices and procedures. When completed,  
14 the audit required by this paragraph shall be distributed in  
15 accordance with Section 3-14.

16 The Auditor General shall conduct a financial and  
17 compliance and program audit of distributions from the  
18 Municipal Economic Development Fund during the immediately  
19 preceding calendar year pursuant to Section 8-403.1 of the  
20 Public Utilities Act at no cost to the city, village, or  
21 incorporated town that received the distributions.

22 The Auditor General must conduct an audit of the Health  
23 Facilities and Services Review Board pursuant to Section 19.5  
24 of the Illinois Health Facilities Planning Act.

25 The Auditor General of the State of Illinois shall annually  
26 conduct or cause to be conducted a financial and compliance

1 audit of the books and records of any county water commission  
2 organized pursuant to the Water Commission Act of 1985 and  
3 shall file a copy of the report of that audit with the Governor  
4 and the Legislative Audit Commission. The filed audit shall be  
5 open to the public for inspection. The cost of the audit shall  
6 be charged to the county water commission in accordance with  
7 Section 6z-27 of the State Finance Act. The county water  
8 commission shall make available to the Auditor General its  
9 books and records and any other documentation, whether in the  
10 possession of its trustees or other parties, necessary to  
11 conduct the audit required. These audit requirements apply only  
12 through July 1, 2007.

13 The Auditor General must conduct audits of the Rend Lake  
14 Conservancy District as provided in Section 25.5 of the River  
15 Conservancy Districts Act.

16 The Auditor General must conduct financial audits of the  
17 Southeastern Illinois Economic Development Authority as  
18 provided in Section 70 of the Southeastern Illinois Economic  
19 Development Authority Act.

20 The Auditor General shall conduct a compliance audit in  
21 accordance with subsections (d) and (f) of Section 30 of the  
22 Innovation Development and Economy Act.

23 (Source: P.A. 95-331, eff. 8-21-07; 96-31, eff. 6-30-09;  
24 96-939, eff. 6-24-10.)

25 Section 15. The State Finance Act is amended by changing

1 Sections 8.25 and 8.25f as follows:

2 (30 ILCS 105/8.25) (from Ch. 127, par. 144.25)

3 Sec. 8.25. Build Illinois Fund; uses.

4 (A) All moneys in the Build Illinois Fund shall be  
5 transferred, appropriated, and used only for the purposes  
6 authorized by and subject to the limitations and conditions  
7 prescribed by this Section. There are established the following  
8 accounts in the Build Illinois Fund: the McCormick Place  
9 Account, the Build Illinois Bond Account, the Build Illinois  
10 Purposes Account, the Park and Conservation Fund Account, and  
11 the Tourism Advertising and Promotion Account. Amounts  
12 deposited into the Build Illinois Fund consisting of 1.55%  
13 before July 1, 1986, and 1.75% on and after July 1, 1986, of  
14 moneys received by the Department of Revenue under Section 9 of  
15 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
16 9 of the Service Occupation Tax Act, and Section 3 of the  
17 Retailers' Occupation Tax Act, and all amounts deposited  
18 therein under Section 28 of the Illinois Horse Racing Act of  
19 1975, Section 4.05 of the Chicago World's Fair - 1992 Authority  
20 Act, and Sections 3 and 6 of the Hotel Operators' Occupation  
21 Tax Act, shall be credited initially to the McCormick Place  
22 Account and all other amounts deposited into the Build Illinois  
23 Fund shall be credited initially to the Build Illinois Bond  
24 Account. Of the amounts initially so credited to the McCormick  
25 Place Account in each month, the amount that is to be

1 transferred in that month to the Metropolitan Fair and  
2 Exposition Authority Improvement Bond Fund, as provided below,  
3 shall remain credited to the McCormick Place Account, and all  
4 amounts initially so credited in that month in excess thereof  
5 shall next be credited to the Build Illinois Bond Account. Of  
6 the amounts credited to the Build Illinois Bond Account in each  
7 month, the amount that is to be transferred in that month to  
8 the Build Illinois Bond Retirement and Interest Fund, as  
9 provided below, shall remain credited to the Build Illinois  
10 Bond Account, and all amounts so credited in each month in  
11 excess thereof shall next be credited monthly to the other  
12 accounts in the following order of priority: first, to the  
13 Build Illinois Purposes Account, (a) 1/12, or in the case of  
14 fiscal year 1986, 1/9, of the fiscal year amounts authorized to  
15 be transferred to the Build Illinois Purposes Fund as provided  
16 below plus (b) any cumulative deficiency in those transfers for  
17 prior months; second, 1/12 of \$10,000,000, plus any cumulative  
18 deficiency in those transfers for prior months, to the Park and  
19 Conservation Fund Account; and third, to the General Revenue  
20 Fund in the State Treasury all amounts that remain in the Build  
21 Illinois Fund on the last day of each month and are not  
22 credited to any account in that Fund.

23 Transfers from the McCormick Place Account in the Build  
24 Illinois Fund shall be made as follows:

25 Beginning with fiscal year 1985 and continuing for each  
26 fiscal year thereafter, the Metropolitan Public Pier and

1 Exposition Authority shall annually certify to the State  
2 Comptroller and State Treasurer the amount necessary and  
3 required during the fiscal year with respect to which the  
4 certification is made to pay the debt service requirements  
5 (including amounts to be paid with respect to arrangements to  
6 provide additional security or liquidity) on all outstanding  
7 bonds and notes, including refunding bonds (herein  
8 collectively referred to as bonds) of issues in the aggregate  
9 amount (excluding the amount of any refunding bonds issued by  
10 that Authority after January 1, 1986) of not more than  
11 \$312,500,000 issued after July 1, 1984, by that Authority for  
12 the purposes specified in Sections 10.1 and 13.1 of the  
13 Metropolitan Public Pier ~~and~~ Exposition Authority Act. In each  
14 month of the fiscal year in which there are bonds outstanding  
15 with respect to which the annual certification is made, the  
16 Comptroller shall order transferred and the Treasurer shall  
17 transfer from the McCormick Place Account in the Build Illinois  
18 Fund to the Metropolitan Fair and Exposition Authority  
19 Improvement Bond Fund an amount equal to 150% of the certified  
20 amount for that fiscal year divided by the number of months  
21 during that fiscal year in which bonds of the Authority are  
22 outstanding, plus any cumulative deficiency in those transfers  
23 for prior months; provided, that the maximum amount that may be  
24 so transferred in fiscal year 1985 shall not exceed \$15,000,000  
25 or a lesser sum as is actually necessary and required to pay  
26 the debt service requirements for that fiscal year after giving

1 effect to net operating revenues of that Authority available  
2 for that purpose as certified by that Authority, and provided  
3 further that the maximum amount that may be so transferred in  
4 fiscal year 1986 shall not exceed \$30,000,000 and in each  
5 fiscal year thereafter shall not exceed \$33,500,000 in any  
6 fiscal year or a lesser sum as is actually necessary and  
7 required to pay the debt service requirements for that fiscal  
8 year after giving effect to net operating revenues of that  
9 Authority available for that purpose as certified by that  
10 Authority.

11 When an amount equal to 100% of the aggregate amount of  
12 principal and interest in each fiscal year with respect to  
13 bonds issued after July 1, 1984, that by their terms are  
14 payable from the Metropolitan Fair and Exposition Authority  
15 Improvement Bond Fund, including under sinking fund  
16 requirements, has been so paid and deficiencies in reserves  
17 established from bond proceeds shall have been remedied, and at  
18 the time that those amounts have been transferred to the  
19 Authority as provided in Section 13.1 of the Metropolitan  
20 Public Pier and Exposition Authority Act, the remaining moneys,  
21 if any, deposited and to be deposited during each fiscal year  
22 to the Metropolitan Fair and Exposition Authority Improvement  
23 Bond Fund shall be transferred to the Metropolitan Fair and  
24 Exposition Authority Completion Note Subordinate Fund.

25 Transfers from the Build Illinois Bond Account in the Build  
26 Illinois Fund shall be made as follows:

1           Beginning with fiscal year 1986 and continuing for each  
2 fiscal year thereafter so long as limited obligation bonds of  
3 the State issued under the Build Illinois Bond Act remain  
4 outstanding, the Comptroller shall order transferred and the  
5 Treasurer shall transfer in each month, commencing in October,  
6 1985, on the last day of that month, from the Build Illinois  
7 Bond Account to the Build Illinois Bond Retirement and Interest  
8 Fund in the State Treasury the amount required to be so  
9 transferred in that month under Section 13 of the Build  
10 Illinois Bond Act.

11           Transfers from the remaining accounts in the Build Illinois  
12 Fund shall be made in the following amounts and in the  
13 following order of priority:

14           Beginning with fiscal year 1986 and continuing each fiscal  
15 year thereafter, as soon as practicable after the first day of  
16 each month, commencing in October, 1985, the Comptroller shall  
17 order transferred and the Treasurer shall transfer from the  
18 Build Illinois Purposes Account in the Build Illinois Fund to  
19 the Build Illinois Purposes Fund 1/12th (or in the case of  
20 fiscal year 1986 1/9) of the amounts specified below for the  
21 following fiscal years:

22	Fiscal Year	Amount
23	1986	\$35,000,000
24	1987	\$45,000,000
25	1988	\$50,000,000
26	1989	\$55,000,000

1	1990	\$55,000,000
2	1991	\$50,000,000
3	1992	\$16,200,000
4	1993	\$16,200,000,

5 plus any cumulative deficiency in those transfers for prior  
6 months.

7 As soon as may be practicable after the first day of each  
8 month beginning after July 1, 1984, the Comptroller shall order  
9 transferred and the Treasurer shall transfer from the Park and  
10 Conservation Fund Account in the Build Illinois Fund to the  
11 Park and Conservation Fund 1/12 of \$10,000,000, plus any  
12 cumulative deficiency in those transfers for prior months, for  
13 conservation and park purposes as enumerated in Section 805-420  
14 of the Department of Natural Resources (Conservation) Law (20  
15 ILCS 805/805-420), and to pay the debt service requirements on  
16 all outstanding bonds of an issue in the aggregate amount of  
17 not more than \$40,000,000 issued after January 1, 1985, by the  
18 State of Illinois for the purposes specified in Section 3(c) of  
19 the Capital Development Bond Act of 1972, or for the same  
20 purposes as specified in any other State general obligation  
21 bond Act enacted after November 1, 1984. Transfers from the  
22 Park and Conservation Fund to the Capital Development Bond  
23 Retirement and Interest Fund to pay those debt service  
24 requirements shall be made in accordance with Section 8.25b of  
25 this Act.

26 All funds remaining in the Build Illinois Fund on the last



1 day of any month and not credited to any account in that Fund  
2 shall be transferred by the State Treasurer to the General  
3 Revenue Fund.

4 (B) For the purpose of this Section, "cumulative  
5 deficiency" shall include all deficiencies in those transfers  
6 that have occurred since July 1, 1984, as specified in  
7 subsection (A) of this Section.

8 (C) In addition to any other permitted use of moneys in the  
9 Fund, and notwithstanding any restriction on the use of the  
10 Fund, moneys in the Park and Conservation Fund may be  
11 transferred to the General Revenue Fund as authorized by Public  
12 Act 87-14. The General Assembly finds that an excess of moneys  
13 existed in the Fund on July 30, 1991, and the Governor's order  
14 of July 30, 1991, requesting the Comptroller and Treasurer to  
15 transfer an amount from the Fund to the General Revenue Fund is  
16 hereby validated.

17 (D) (Blank).

18 (Source: P.A. 90-26, eff. 7-1-97; 90-372, eff. 7-1-98; 90-655,  
19 eff. 7-30-98; 91-239, eff. 1-1-00.)

20 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

21 Sec. 8.25f. McCormick Place Expansion Project Fund.

22 (a) Deposits. The following amounts shall be deposited into  
23 the McCormick Place Expansion Project Fund in the State  
24 Treasury: (i) the moneys required to be deposited into the Fund  
25 under Section 9 of the Use Tax Act, Section 9 of the Service

1 Occupation Tax Act, Section 9 of the Service Use Tax Act, and  
2 Section 3 of the Retailers' Occupation Tax Act and (ii) the  
3 moneys required to be deposited into the Fund under subsection  
4 (g) of Section 13 of the Metropolitan Public Pier ~~and~~  
5 Exposition Authority Act. Notwithstanding the foregoing, the  
6 maximum amount that may be deposited into the McCormick Place  
7 Expansion Project Fund from item (i) shall not exceed the Total  
8 Deposit amounts with respect to the following fiscal years:

	Fiscal Year	Total Deposit
9		
10	1993	\$0
11	1994	53,000,000
12	1995	58,000,000
13	1996	61,000,000
14	1997	64,000,000
15	1998	68,000,000
16	1999	71,000,000
17	2000	75,000,000
18	2001	80,000,000
19	2002	93,000,000
20	2003	99,000,000
21	2004	103,000,000
22	2005	108,000,000
23	2006	113,000,000
24	2007	119,000,000
25	2008	126,000,000

1	2009		132,000,000
2	2010		139,000,000
3	2011		146,000,000
4	2012		153,000,000
5	2013		161,000,000
6	2014		170,000,000
7	2015		179,000,000
8	2016		189,000,000
9	2017		199,000,000
10	2018		210,000,000
11	2019		221,000,000
12	2020		233,000,000
13	2021	<u>300,000,000</u>	<del>246,000,000</del>
14	2022	<u>300,000,000</u>	<del>260,000,000</del>
15	2023	<u>300,000,000</u>	<del>275,000,000</del>
16	2024	<u>300,000,000</u>	<del>275,000,000</del>
17	2025	<u>300,000,000</u>	<del>275,000,000</del>
18	2026	<u>300,000,000</u>	<del>279,000,000</del>
19	2027	<u>375,000,000</u>	<del>292,000,000</del>
20	2028	<u>375,000,000</u>	<del>307,000,000</del>
21	2029	<u>375,000,000</u>	<del>322,000,000</del>
22	2030	<u>375,000,000</u>	<del>338,000,000</del>
23	2031	<u>375,000,000</u>	<del>350,000,000</del>
24	2032	<u>375,000,000</u>	<del>350,000,000</del>
25	<u>2033</u>		<u>375,000,000</u>
26	<u>2034</u>		<u>375,000,000</u>

1                           2035                           375,000,000

2                           2036                           450,000,000

3                           and

4 each fiscal year thereafter

5 that bonds are outstanding

6 under Section 13.2 of the

7 Metropolitan Public Pier ~~and~~ Exposition

8 Authority Act, but not after

9 fiscal year 2070 ~~2060~~.

10           Provided that all amounts deposited in the Fund and  
11 requested in the Authority's certificate have been paid to the  
12 Authority, all amounts remaining in the McCormick Place  
13 Expansion Project Fund on the last day of any month shall be  
14 transferred to the General Revenue Fund.

15           (b) Authority certificate. Beginning with fiscal year 1994  
16 and continuing for each fiscal year thereafter, the Chairman of  
17 the Metropolitan Public Pier ~~and~~ Exposition Authority shall  
18 annually certify to the State Comptroller and the State  
19 Treasurer the amount necessary and required, during the fiscal  
20 year with respect to which the certification is made, to pay  
21 the debt service requirements (including amounts to be paid  
22 with respect to arrangements to provide additional security or  
23 liquidity) on all outstanding bonds and notes, including  
24 refunding bonds, (collectively referred to as "bonds") in an  
25 amount issued by the Authority pursuant to Section 13.2 of the  
26 Metropolitan Public Pier ~~and~~ Exposition Authority Act. The

1 certificate may be amended from time to time as necessary.

2 (Source: P.A. 96-898, eff. 5-27-10.)

3 Section 20. The Metropolitan Civic Center Support Act is  
4 amended by changing Section 2 as follows:

5 (30 ILCS 355/2) (from Ch. 85, par. 1392)

6 Sec. 2. When used in this Act:

7 "Authority" means the River Forest Metropolitan  
8 Exposition, Auditorium and Office Building Authority, the  
9 Village Board of Trustees of the Village of Rosemont for the  
10 sole purposes of rehabilitating, developing and making  
11 improvements to the O'Hare Exposition Center, or any  
12 Metropolitan Exposition Auditorium and Office Building  
13 Authority, Metropolitan Exposition and Auditorium Authority or  
14 Civic Center Authority created prior to the effective date of  
15 this amendatory Act of 1983 or hereafter created pursuant to  
16 the statutes of the State of Illinois, except those created  
17 pursuant to the Metropolitan Public Pier ~~and~~ Exposition  
18 Authority Act.

19 "Bonds" means any limited obligation revenue bonds issued  
20 by the Department before July 1, 1989 and by the Bureau (now  
21 Office) on or after July 1, 1989 pursuant to Section 7 of this  
22 Act.

23 "Bond Fund" means the Illinois Civic Center Bond Fund, as  
24 provided in this Act.

1 "Bond Retirement Fund" means the Illinois Civic Center Bond  
2 Retirement and Interest Fund, as provided in this Act.

3 "Bond Sale Order" means any order authorizing the issuance  
4 and sale of Bonds, which order shall be approved by the  
5 Director of the Governor's Office of Management and Budget.

6 "Budget Director" means the Director of the Governor's  
7 Office of Management and Budget.

8 "Bureau" means the Bureau of the Budget, (now Governor's  
9 Office of Management and Budget).

10 "Department" means the Department of Commerce and Economic  
11 Opportunity.

12 "Director" means the Director of Commerce and Economic  
13 Opportunity.

14 "Local Bonds" means any bonds subject to State Financial  
15 Support under subparagraph (i) of paragraph (b) of subsection  
16 (3) of Section 4 of this Act.

17 "MEA OB Fund" means the Metropolitan Exposition, Auditorium  
18 and Office Building Fund, as provided in this Act.

19 "Office" means the Governor's Office of Management and  
20 Budget.

21 "State Financial Support" means either the payment of debt  
22 service on bonds issued by an Authority or a unit of local  
23 government or the grant to an Authority of the proceeds of  
24 Bonds issued by the Department before July 1, 1989 and by the  
25 Bureau (now Office) on or after July 1, 1989, all in accordance  
26 with subsection (3) of Section 4 of this Act.

1 (Source: P.A. 94-793, eff. 5-19-06.)

2 Section 25. The Build Illinois Act is amended by changing  
3 Section 1-3 as follows:

4 (30 ILCS 750/1-3) (from Ch. 127, par. 2701-3)

5 Sec. 1-3. The following agencies, boards and entities of  
6 State government may expend appropriations for the purposes  
7 contained in this Act: Department of Natural Resources;  
8 Department of Agriculture; Illinois Finance Authority; Capital  
9 Development Board; Department of Transportation; Department of  
10 Central Management Services; Illinois Arts Council;  
11 Environmental Protection Agency; State Board of Higher  
12 Education; the Metropolitan Public ~~Pier~~ and Exposition  
13 Authority; State Board of Education; Illinois Community  
14 College Board; Board of Trustees of the University of Illinois;  
15 Board of Trustees of Chicago State University; Board of  
16 Trustees of Eastern Illinois University; Board of Trustees of  
17 Governors State University; Board of Trustees of Illinois State  
18 University; Board of Trustees of Northeastern Illinois  
19 University; Board of Trustees of Northern Illinois University;  
20 Board of Trustees of Western Illinois University; and Board of  
21 Trustees of Southern Illinois University.

22 (Source: P.A. 100-695, eff. 8-3-18.)

23 Section 30. The Use Tax Act is amended by changing Section

1 9 as follows:

2 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

3 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
4 and trailers that are required to be registered with an agency  
5 of this State, each retailer required or authorized to collect  
6 the tax imposed by this Act shall pay to the Department the  
7 amount of such tax (except as otherwise provided) at the time  
8 when he is required to file his return for the period during  
9 which such tax was collected, less a discount of 2.1% prior to  
10 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
11 per calendar year, whichever is greater, which is allowed to  
12 reimburse the retailer for expenses incurred in collecting the  
13 tax, keeping records, preparing and filing returns, remitting  
14 the tax and supplying data to the Department on request. In the  
15 case of retailers who report and pay the tax on a transaction  
16 by transaction basis, as provided in this Section, such  
17 discount shall be taken with each such tax remittance instead  
18 of when such retailer files his periodic return. The discount  
19 allowed under this Section is allowed only for returns that are  
20 filed in the manner required by this Act. The Department may  
21 disallow the discount for retailers whose certificate of  
22 registration is revoked at the time the return is filed, but  
23 only if the Department's decision to revoke the certificate of  
24 registration has become final. A retailer need not remit that  
25 part of any tax collected by him to the extent that he is



1 required to remit and does remit the tax imposed by the  
2 Retailers' Occupation Tax Act, with respect to the sale of the  
3 same property.

4 Where such tangible personal property is sold under a  
5 conditional sales contract, or under any other form of sale  
6 wherein the payment of the principal sum, or a part thereof, is  
7 extended beyond the close of the period for which the return is  
8 filed, the retailer, in collecting the tax (except as to motor  
9 vehicles, watercraft, aircraft, and trailers that are required  
10 to be registered with an agency of this State), may collect for  
11 each tax return period, only the tax applicable to that part of  
12 the selling price actually received during such tax return  
13 period.

14 Except as provided in this Section, on or before the  
15 twentieth day of each calendar month, such retailer shall file  
16 a return for the preceding calendar month. Such return shall be  
17 filed on forms prescribed by the Department and shall furnish  
18 such information as the Department may reasonably require. On  
19 and after January 1, 2018, except for returns for motor  
20 vehicles, watercraft, aircraft, and trailers that are required  
21 to be registered with an agency of this State, with respect to  
22 retailers whose annual gross receipts average \$20,000 or more,  
23 all returns required to be filed pursuant to this Act shall be  
24 filed electronically. Retailers who demonstrate that they do  
25 not have access to the Internet or demonstrate hardship in  
26 filing electronically may petition the Department to waive the

1 electronic filing requirement.

2 The Department may require returns to be filed on a  
3 quarterly basis. If so required, a return for each calendar  
4 quarter shall be filed on or before the twentieth day of the  
5 calendar month following the end of such calendar quarter. The  
6 taxpayer shall also file a return with the Department for each  
7 of the first two months of each calendar quarter, on or before  
8 the twentieth day of the following calendar month, stating:

9 1. The name of the seller;

10 2. The address of the principal place of business from  
11 which he engages in the business of selling tangible  
12 personal property at retail in this State;

13 3. The total amount of taxable receipts received by him  
14 during the preceding calendar month from sales of tangible  
15 personal property by him during such preceding calendar  
16 month, including receipts from charge and time sales, but  
17 less all deductions allowed by law;

18 4. The amount of credit provided in Section 2d of this  
19 Act;

20 5. The amount of tax due;

21 5-5. The signature of the taxpayer; and

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

24 If a taxpayer fails to sign a return within 30 days after  
25 the proper notice and demand for signature by the Department,  
26 the return shall be considered valid and any amount shown to be

1 due on the return shall be deemed assessed.

2 Beginning October 1, 1993, a taxpayer who has an average  
3 monthly tax liability of \$150,000 or more shall make all  
4 payments required by rules of the Department by electronic  
5 funds transfer. Beginning October 1, 1994, a taxpayer who has  
6 an average monthly tax liability of \$100,000 or more shall make  
7 all payments required by rules of the Department by electronic  
8 funds transfer. Beginning October 1, 1995, a taxpayer who has  
9 an average monthly tax liability of \$50,000 or more shall make  
10 all payments required by rules of the Department by electronic  
11 funds transfer. Beginning October 1, 2000, a taxpayer who has  
12 an annual tax liability of \$200,000 or more shall make all  
13 payments required by rules of the Department by electronic  
14 funds transfer. The term "annual tax liability" shall be the  
15 sum of the taxpayer's liabilities under this Act, and under all  
16 other State and local occupation and use tax laws administered  
17 by the Department, for the immediately preceding calendar year.  
18 The term "average monthly tax liability" means the sum of the  
19 taxpayer's liabilities under this Act, and under all other  
20 State and local occupation and use tax laws administered by the  
21 Department, for the immediately preceding calendar year  
22 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
23 a tax liability in the amount set forth in subsection (b) of  
24 Section 2505-210 of the Department of Revenue Law shall make  
25 all payments required by rules of the Department by electronic  
26 funds transfer.

1           Before August 1 of each year beginning in 1993, the  
2 Department shall notify all taxpayers required to make payments  
3 by electronic funds transfer. All taxpayers required to make  
4 payments by electronic funds transfer shall make those payments  
5 for a minimum of one year beginning on October 1.

6           Any taxpayer not required to make payments by electronic  
7 funds transfer may make payments by electronic funds transfer  
8 with the permission of the Department.

9           All taxpayers required to make payment by electronic funds  
10 transfer and any taxpayers authorized to voluntarily make  
11 payments by electronic funds transfer shall make those payments  
12 in the manner authorized by the Department.

13           The Department shall adopt such rules as are necessary to  
14 effectuate a program of electronic funds transfer and the  
15 requirements of this Section.

16           Before October 1, 2000, if the taxpayer's average monthly  
17 tax liability to the Department under this Act, the Retailers'  
18 Occupation Tax Act, the Service Occupation Tax Act, the Service  
19 Use Tax Act was \$10,000 or more during the preceding 4 complete  
20 calendar quarters, he shall file a return with the Department  
21 each month by the 20th day of the month next following the  
22 month during which such tax liability is incurred and shall  
23 make payments to the Department on or before the 7th, 15th,  
24 22nd and last day of the month during which such liability is  
25 incurred. On and after October 1, 2000, if the taxpayer's  
26 average monthly tax liability to the Department under this Act,

1 the Retailers' Occupation Tax Act, the Service Occupation Tax  
2 Act, and the Service Use Tax Act was \$20,000 or more during the  
3 preceding 4 complete calendar quarters, he shall file a return  
4 with the Department each month by the 20th day of the month  
5 next following the month during which such tax liability is  
6 incurred and shall make payment to the Department on or before  
7 the 7th, 15th, 22nd and last day of the month during which such  
8 liability is incurred. If the month during which such tax  
9 liability is incurred began prior to January 1, 1985, each  
10 payment shall be in an amount equal to 1/4 of the taxpayer's  
11 actual liability for the month or an amount set by the  
12 Department not to exceed 1/4 of the average monthly liability  
13 of the taxpayer to the Department for the preceding 4 complete  
14 calendar quarters (excluding the month of highest liability and  
15 the month of lowest liability in such 4 quarter period). If the  
16 month during which such tax liability is incurred begins on or  
17 after January 1, 1985, and prior to January 1, 1987, each  
18 payment shall be in an amount equal to 22.5% of the taxpayer's  
19 actual liability for the month or 27.5% of the taxpayer's  
20 liability for the same calendar month of the preceding year. If  
21 the month during which such tax liability is incurred begins on  
22 or after January 1, 1987, and prior to January 1, 1988, each  
23 payment shall be in an amount equal to 22.5% of the taxpayer's  
24 actual liability for the month or 26.25% of the taxpayer's  
25 liability for the same calendar month of the preceding year. If  
26 the month during which such tax liability is incurred begins on

1 or after January 1, 1988, and prior to January 1, 1989, or  
2 begins on or after January 1, 1996, each payment shall be in an  
3 amount equal to 22.5% of the taxpayer's actual liability for  
4 the month or 25% of the taxpayer's liability for the same  
5 calendar month of the preceding year. If the month during which  
6 such tax liability is incurred begins on or after January 1,  
7 1989, and prior to January 1, 1996, each payment shall be in an  
8 amount equal to 22.5% of the taxpayer's actual liability for  
9 the month or 25% of the taxpayer's liability for the same  
10 calendar month of the preceding year or 100% of the taxpayer's  
11 actual liability for the quarter monthly reporting period. The  
12 amount of such quarter monthly payments shall be credited  
13 against the final tax liability of the taxpayer's return for  
14 that month. Before October 1, 2000, once applicable, the  
15 requirement of the making of quarter monthly payments to the  
16 Department shall continue until such taxpayer's average  
17 monthly liability to the Department during the preceding 4  
18 complete calendar quarters (excluding the month of highest  
19 liability and the month of lowest liability) is less than  
20 \$9,000, or until such taxpayer's average monthly liability to  
21 the Department as computed for each calendar quarter of the 4  
22 preceding complete calendar quarter period is less than  
23 \$10,000. However, if a taxpayer can show the Department that a  
24 substantial change in the taxpayer's business has occurred  
25 which causes the taxpayer to anticipate that his average  
26 monthly tax liability for the reasonably foreseeable future

1 will fall below the \$10,000 threshold stated above, then such  
2 taxpayer may petition the Department for change in such  
3 taxpayer's reporting status. On and after October 1, 2000, once  
4 applicable, the requirement of the making of quarter monthly  
5 payments to the Department shall continue until such taxpayer's  
6 average monthly liability to the Department during the  
7 preceding 4 complete calendar quarters (excluding the month of  
8 highest liability and the month of lowest liability) is less  
9 than \$19,000 or until such taxpayer's average monthly liability  
10 to the Department as computed for each calendar quarter of the  
11 4 preceding complete calendar quarter period is less than  
12 \$20,000. However, if a taxpayer can show the Department that a  
13 substantial change in the taxpayer's business has occurred  
14 which causes the taxpayer to anticipate that his average  
15 monthly tax liability for the reasonably foreseeable future  
16 will fall below the \$20,000 threshold stated above, then such  
17 taxpayer may petition the Department for a change in such  
18 taxpayer's reporting status. The Department shall change such  
19 taxpayer's reporting status unless it finds that such change is  
20 seasonal in nature and not likely to be long term. If any such  
21 quarter monthly payment is not paid at the time or in the  
22 amount required by this Section, then the taxpayer shall be  
23 liable for penalties and interest on the difference between the  
24 minimum amount due and the amount of such quarter monthly  
25 payment actually and timely paid, except insofar as the  
26 taxpayer has previously made payments for that month to the

1 Department in excess of the minimum payments previously due as  
2 provided in this Section. The Department shall make reasonable  
3 rules and regulations to govern the quarter monthly payment  
4 amount and quarter monthly payment dates for taxpayers who file  
5 on other than a calendar monthly basis.

6 If any such payment provided for in this Section exceeds  
7 the taxpayer's liabilities under this Act, the Retailers'  
8 Occupation Tax Act, the Service Occupation Tax Act and the  
9 Service Use Tax Act, as shown by an original monthly return,  
10 the Department shall issue to the taxpayer a credit memorandum  
11 no later than 30 days after the date of payment, which  
12 memorandum may be submitted by the taxpayer to the Department  
13 in payment of tax liability subsequently to be remitted by the  
14 taxpayer to the Department or be assigned by the taxpayer to a  
15 similar taxpayer under this Act, the Retailers' Occupation Tax  
16 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
17 in accordance with reasonable rules and regulations to be  
18 prescribed by the Department, except that if such excess  
19 payment is shown on an original monthly return and is made  
20 after December 31, 1986, no credit memorandum shall be issued,  
21 unless requested by the taxpayer. If no such request is made,  
22 the taxpayer may credit such excess payment against tax  
23 liability subsequently to be remitted by the taxpayer to the  
24 Department under this Act, the Retailers' Occupation Tax Act,  
25 the Service Occupation Tax Act or the Service Use Tax Act, in  
26 accordance with reasonable rules and regulations prescribed by



1 the Department. If the Department subsequently determines that  
2 all or any part of the credit taken was not actually due to the  
3 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall  
4 be reduced by 2.1% or 1.75% of the difference between the  
5 credit taken and that actually due, and the taxpayer shall be  
6 liable for penalties and interest on such difference.

7 If the retailer is otherwise required to file a monthly  
8 return and if the retailer's average monthly tax liability to  
9 the Department does not exceed \$200, the Department may  
10 authorize his returns to be filed on a quarter annual basis,  
11 with the return for January, February, and March of a given  
12 year being due by April 20 of such year; with the return for  
13 April, May and June of a given year being due by July 20 of such  
14 year; with the return for July, August and September of a given  
15 year being due by October 20 of such year, and with the return  
16 for October, November and December of a given year being due by  
17 January 20 of the following year.

18 If the retailer is otherwise required to file a monthly or  
19 quarterly return and if the retailer's average monthly tax  
20 liability to the Department does not exceed \$50, the Department  
21 may authorize his returns to be filed on an annual basis, with  
22 the return for a given year being due by January 20 of the  
23 following year.

24 Such quarter annual and annual returns, as to form and  
25 substance, shall be subject to the same requirements as monthly  
26 returns.

1           Notwithstanding any other provision in this Act concerning  
2 the time within which a retailer may file his return, in the  
3 case of any retailer who ceases to engage in a kind of business  
4 which makes him responsible for filing returns under this Act,  
5 such retailer shall file a final return under this Act with the  
6 Department not more than one month after discontinuing such  
7 business.

8           In addition, with respect to motor vehicles, watercraft,  
9 aircraft, and trailers that are required to be registered with  
10 an agency of this State, except as otherwise provided in this  
11 Section, every retailer selling this kind of tangible personal  
12 property shall file, with the Department, upon a form to be  
13 prescribed and supplied by the Department, a separate return  
14 for each such item of tangible personal property which the  
15 retailer sells, except that if, in the same transaction, (i) a  
16 retailer of aircraft, watercraft, motor vehicles or trailers  
17 transfers more than one aircraft, watercraft, motor vehicle or  
18 trailer to another aircraft, watercraft, motor vehicle or  
19 trailer retailer for the purpose of resale or (ii) a retailer  
20 of aircraft, watercraft, motor vehicles, or trailers transfers  
21 more than one aircraft, watercraft, motor vehicle, or trailer  
22 to a purchaser for use as a qualifying rolling stock as  
23 provided in Section 3-55 of this Act, then that seller may  
24 report the transfer of all the aircraft, watercraft, motor  
25 vehicles or trailers involved in that transaction to the  
26 Department on the same uniform invoice-transaction reporting

1 return form. For purposes of this Section, "watercraft" means a  
2 Class 2, Class 3, or Class 4 watercraft as defined in Section  
3 3-2 of the Boat Registration and Safety Act, a personal  
4 watercraft, or any boat equipped with an inboard motor.

5 In addition, with respect to motor vehicles, watercraft,  
6 aircraft, and trailers that are required to be registered with  
7 an agency of this State, every person who is engaged in the  
8 business of leasing or renting such items and who, in  
9 connection with such business, sells any such item to a  
10 retailer for the purpose of resale is, notwithstanding any  
11 other provision of this Section to the contrary, authorized to  
12 meet the return-filing requirement of this Act by reporting the  
13 transfer of all the aircraft, watercraft, motor vehicles, or  
14 trailers transferred for resale during a month to the  
15 Department on the same uniform invoice-transaction reporting  
16 return form on or before the 20th of the month following the  
17 month in which the transfer takes place. Notwithstanding any  
18 other provision of this Act to the contrary, all returns filed  
19 under this paragraph must be filed by electronic means in the  
20 manner and form as required by the Department.

21 The transaction reporting return in the case of motor  
22 vehicles or trailers that are required to be registered with an  
23 agency of this State, shall be the same document as the Uniform  
24 Invoice referred to in Section 5-402 of the Illinois Vehicle  
25 Code and must show the name and address of the seller; the name  
26 and address of the purchaser; the amount of the selling price

1 including the amount allowed by the retailer for traded-in  
2 property, if any; the amount allowed by the retailer for the  
3 traded-in tangible personal property, if any, to the extent to  
4 which Section 2 of this Act allows an exemption for the value  
5 of traded-in property; the balance payable after deducting such  
6 trade-in allowance from the total selling price; the amount of  
7 tax due from the retailer with respect to such transaction; the  
8 amount of tax collected from the purchaser by the retailer on  
9 such transaction (or satisfactory evidence that such tax is not  
10 due in that particular instance, if that is claimed to be the  
11 fact); the place and date of the sale; a sufficient  
12 identification of the property sold; such other information as  
13 is required in Section 5-402 of the Illinois Vehicle Code, and  
14 such other information as the Department may reasonably  
15 require.

16 The transaction reporting return in the case of watercraft  
17 and aircraft must show the name and address of the seller; the  
18 name and address of the purchaser; the amount of the selling  
19 price including the amount allowed by the retailer for  
20 traded-in property, if any; the amount allowed by the retailer  
21 for the traded-in tangible personal property, if any, to the  
22 extent to which Section 2 of this Act allows an exemption for  
23 the value of traded-in property; the balance payable after  
24 deducting such trade-in allowance from the total selling price;  
25 the amount of tax due from the retailer with respect to such  
26 transaction; the amount of tax collected from the purchaser by

1 the retailer on such transaction (or satisfactory evidence that  
2 such tax is not due in that particular instance, if that is  
3 claimed to be the fact); the place and date of the sale, a  
4 sufficient identification of the property sold, and such other  
5 information as the Department may reasonably require.

6 Such transaction reporting return shall be filed not later  
7 than 20 days after the date of delivery of the item that is  
8 being sold, but may be filed by the retailer at any time sooner  
9 than that if he chooses to do so. The transaction reporting  
10 return and tax remittance or proof of exemption from the tax  
11 that is imposed by this Act may be transmitted to the  
12 Department by way of the State agency with which, or State  
13 officer with whom, the tangible personal property must be  
14 titled or registered (if titling or registration is required)  
15 if the Department and such agency or State officer determine  
16 that this procedure will expedite the processing of  
17 applications for title or registration.

18 With each such transaction reporting return, the retailer  
19 shall remit the proper amount of tax due (or shall submit  
20 satisfactory evidence that the sale is not taxable if that is  
21 the case), to the Department or its agents, whereupon the  
22 Department shall issue, in the purchaser's name, a tax receipt  
23 (or a certificate of exemption if the Department is satisfied  
24 that the particular sale is tax exempt) which such purchaser  
25 may submit to the agency with which, or State officer with  
26 whom, he must title or register the tangible personal property

1 that is involved (if titling or registration is required) in  
2 support of such purchaser's application for an Illinois  
3 certificate or other evidence of title or registration to such  
4 tangible personal property.

5 No retailer's failure or refusal to remit tax under this  
6 Act precludes a user, who has paid the proper tax to the  
7 retailer, from obtaining his certificate of title or other  
8 evidence of title or registration (if titling or registration  
9 is required) upon satisfying the Department that such user has  
10 paid the proper tax (if tax is due) to the retailer. The  
11 Department shall adopt appropriate rules to carry out the  
12 mandate of this paragraph.

13 If the user who would otherwise pay tax to the retailer  
14 wants the transaction reporting return filed and the payment of  
15 tax or proof of exemption made to the Department before the  
16 retailer is willing to take these actions and such user has not  
17 paid the tax to the retailer, such user may certify to the fact  
18 of such delay by the retailer, and may (upon the Department  
19 being satisfied of the truth of such certification) transmit  
20 the information required by the transaction reporting return  
21 and the remittance for tax or proof of exemption directly to  
22 the Department and obtain his tax receipt or exemption  
23 determination, in which event the transaction reporting return  
24 and tax remittance (if a tax payment was required) shall be  
25 credited by the Department to the proper retailer's account  
26 with the Department, but without the 2.1% or 1.75% discount

1 provided for in this Section being allowed. When the user pays  
2 the tax directly to the Department, he shall pay the tax in the  
3 same amount and in the same form in which it would be remitted  
4 if the tax had been remitted to the Department by the retailer.

5 Where a retailer collects the tax with respect to the  
6 selling price of tangible personal property which he sells and  
7 the purchaser thereafter returns such tangible personal  
8 property and the retailer refunds the selling price thereof to  
9 the purchaser, such retailer shall also refund, to the  
10 purchaser, the tax so collected from the purchaser. When filing  
11 his return for the period in which he refunds such tax to the  
12 purchaser, the retailer may deduct the amount of the tax so  
13 refunded by him to the purchaser from any other use tax which  
14 such retailer may be required to pay or remit to the  
15 Department, as shown by such return, if the amount of the tax  
16 to be deducted was previously remitted to the Department by  
17 such retailer. If the retailer has not previously remitted the  
18 amount of such tax to the Department, he is entitled to no  
19 deduction under this Act upon refunding such tax to the  
20 purchaser.

21 Any retailer filing a return under this Section shall also  
22 include (for the purpose of paying tax thereon) the total tax  
23 covered by such return upon the selling price of tangible  
24 personal property purchased by him at retail from a retailer,  
25 but as to which the tax imposed by this Act was not collected  
26 from the retailer filing such return, and such retailer shall

1 remit the amount of such tax to the Department when filing such  
2 return.

3 If experience indicates such action to be practicable, the  
4 Department may prescribe and furnish a combination or joint  
5 return which will enable retailers, who are required to file  
6 returns hereunder and also under the Retailers' Occupation Tax  
7 Act, to furnish all the return information required by both  
8 Acts on the one form.

9 Where the retailer has more than one business registered  
10 with the Department under separate registration under this Act,  
11 such retailer may not file each return that is due as a single  
12 return covering all such registered businesses, but shall file  
13 separate returns for each such registered business.

14 Beginning January 1, 1990, each month the Department shall  
15 pay into the State and Local Sales Tax Reform Fund, a special  
16 fund in the State Treasury which is hereby created, the net  
17 revenue realized for the preceding month from the 1% tax  
18 imposed under this Act.

19 Beginning January 1, 1990, each month the Department shall  
20 pay into the County and Mass Transit District Fund 4% of the  
21 net revenue realized for the preceding month from the 6.25%  
22 general rate on the selling price of tangible personal property  
23 which is purchased outside Illinois at retail from a retailer  
24 and which is titled or registered by an agency of this State's  
25 government.

26 Beginning January 1, 1990, each month the Department shall



1 pay into the State and Local Sales Tax Reform Fund, a special  
2 fund in the State Treasury, 20% of the net revenue realized for  
3 the preceding month from the 6.25% general rate on the selling  
4 price of tangible personal property, other than tangible  
5 personal property which is purchased outside Illinois at retail  
6 from a retailer and which is titled or registered by an agency  
7 of this State's government.

8 Beginning August 1, 2000, each month the Department shall  
9 pay into the State and Local Sales Tax Reform Fund 100% of the  
10 net revenue realized for the preceding month from the 1.25%  
11 rate on the selling price of motor fuel and gasohol. Beginning  
12 September 1, 2010, each month the Department shall pay into the  
13 State and Local Sales Tax Reform Fund 100% of the net revenue  
14 realized for the preceding month from the 1.25% rate on the  
15 selling price of sales tax holiday items.

16 Beginning January 1, 1990, each month the Department shall  
17 pay into the Local Government Tax Fund 16% of the net revenue  
18 realized for the preceding month from the 6.25% general rate on  
19 the selling price of tangible personal property which is  
20 purchased outside Illinois at retail from a retailer and which  
21 is titled or registered by an agency of this State's  
22 government.

23 Beginning October 1, 2009, each month the Department shall  
24 pay into the Capital Projects Fund an amount that is equal to  
25 an amount estimated by the Department to represent 80% of the  
26 net revenue realized for the preceding month from the sale of

1 candy, grooming and hygiene products, and soft drinks that had  
2 been taxed at a rate of 1% prior to September 1, 2009 but that  
3 are now taxed at 6.25%.

4 Beginning July 1, 2011, each month the Department shall pay  
5 into the Clean Air Act Permit Fund 80% of the net revenue  
6 realized for the preceding month from the 6.25% general rate on  
7 the selling price of sorbents used in Illinois in the process  
8 of sorbent injection as used to comply with the Environmental  
9 Protection Act or the federal Clean Air Act, but the total  
10 payment into the Clean Air Act Permit Fund under this Act and  
11 the Retailers' Occupation Tax Act shall not exceed \$2,000,000  
12 in any fiscal year.

13 Beginning July 1, 2013, each month the Department shall pay  
14 into the Underground Storage Tank Fund from the proceeds  
15 collected under this Act, the Service Use Tax Act, the Service  
16 Occupation Tax Act, and the Retailers' Occupation Tax Act an  
17 amount equal to the average monthly deficit in the Underground  
18 Storage Tank Fund during the prior year, as certified annually  
19 by the Illinois Environmental Protection Agency, but the total  
20 payment into the Underground Storage Tank Fund under this Act,  
21 the Service Use Tax Act, the Service Occupation Tax Act, and  
22 the Retailers' Occupation Tax Act shall not exceed \$18,000,000  
23 in any State fiscal year. As used in this paragraph, the  
24 "average monthly deficit" shall be equal to the difference  
25 between the average monthly claims for payment by the fund and  
26 the average monthly revenues deposited into the fund, excluding

1 payments made pursuant to this paragraph.

2 Beginning July 1, 2015, of the remainder of the moneys  
3 received by the Department under this Act, the Service Use Tax  
4 Act, the Service Occupation Tax Act, and the Retailers'  
5 Occupation Tax Act, each month the Department shall deposit  
6 \$500,000 into the State Crime Laboratory Fund.

7 Of the remainder of the moneys received by the Department  
8 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
9 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
10 and after July 1, 1989, 3.8% thereof shall be paid into the  
11 Build Illinois Fund; provided, however, that if in any fiscal  
12 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
13 may be, of the moneys received by the Department and required  
14 to be paid into the Build Illinois Fund pursuant to Section 3  
15 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
16 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
17 Service Occupation Tax Act, such Acts being hereinafter called  
18 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
19 may be, of moneys being hereinafter called the "Tax Act  
20 Amount", and (2) the amount transferred to the Build Illinois  
21 Fund from the State and Local Sales Tax Reform Fund shall be  
22 less than the Annual Specified Amount (as defined in Section 3  
23 of the Retailers' Occupation Tax Act), an amount equal to the  
24 difference shall be immediately paid into the Build Illinois  
25 Fund from other moneys received by the Department pursuant to  
26 the Tax Acts; and further provided, that if on the last

1 business day of any month the sum of (1) the Tax Act Amount  
2 required to be deposited into the Build Illinois Bond Account  
3 in the Build Illinois Fund during such month and (2) the amount  
4 transferred during such month to the Build Illinois Fund from  
5 the State and Local Sales Tax Reform Fund shall have been less  
6 than 1/12 of the Annual Specified Amount, an amount equal to  
7 the difference shall be immediately paid into the Build  
8 Illinois Fund from other moneys received by the Department  
9 pursuant to the Tax Acts; and, further provided, that in no  
10 event shall the payments required under the preceding proviso  
11 result in aggregate payments into the Build Illinois Fund  
12 pursuant to this clause (b) for any fiscal year in excess of  
13 the greater of (i) the Tax Act Amount or (ii) the Annual  
14 Specified Amount for such fiscal year; and, further provided,  
15 that the amounts payable into the Build Illinois Fund under  
16 this clause (b) shall be payable only until such time as the  
17 aggregate amount on deposit under each trust indenture securing  
18 Bonds issued and outstanding pursuant to the Build Illinois  
19 Bond Act is sufficient, taking into account any future  
20 investment income, to fully provide, in accordance with such  
21 indenture, for the defeasance of or the payment of the  
22 principal of, premium, if any, and interest on the Bonds  
23 secured by such indenture and on any Bonds expected to be  
24 issued thereafter and all fees and costs payable with respect  
25 thereto, all as certified by the Director of the Bureau of the  
26 Budget (now Governor's Office of Management and Budget). If on

1 the last business day of any month in which Bonds are  
2 outstanding pursuant to the Build Illinois Bond Act, the  
3 aggregate of the moneys deposited in the Build Illinois Bond  
4 Account in the Build Illinois Fund in such month shall be less  
5 than the amount required to be transferred in such month from  
6 the Build Illinois Bond Account to the Build Illinois Bond  
7 Retirement and Interest Fund pursuant to Section 13 of the  
8 Build Illinois Bond Act, an amount equal to such deficiency  
9 shall be immediately paid from other moneys received by the  
10 Department pursuant to the Tax Acts to the Build Illinois Fund;  
11 provided, however, that any amounts paid to the Build Illinois  
12 Fund in any fiscal year pursuant to this sentence shall be  
13 deemed to constitute payments pursuant to clause (b) of the  
14 preceding sentence and shall reduce the amount otherwise  
15 payable for such fiscal year pursuant to clause (b) of the  
16 preceding sentence. The moneys received by the Department  
17 pursuant to this Act and required to be deposited into the  
18 Build Illinois Fund are subject to the pledge, claim and charge  
19 set forth in Section 12 of the Build Illinois Bond Act.

20 Subject to payment of amounts into the Build Illinois Fund  
21 as provided in the preceding paragraph or in any amendment  
22 thereto hereafter enacted, the following specified monthly  
23 installment of the amount requested in the certificate of the  
24 Chairman of the Metropolitan Public ~~Pier~~ and Exposition  
25 Authority provided under Section 8.25f of the State Finance  
26 Act, but not in excess of the sums designated as "Total

1 Deposit", shall be deposited in the aggregate from collections  
2 under Section 9 of the Use Tax Act, Section 9 of the Service  
3 Use Tax Act, Section 9 of the Service Occupation Tax Act, and  
4 Section 3 of the Retailers' Occupation Tax Act into the  
5 McCormick Place Expansion Project Fund in the specified fiscal  
6 years.

7	Fiscal Year	Total Deposit
8	1993	\$0
9	1994	53,000,000
10	1995	58,000,000
11	1996	61,000,000
12	1997	64,000,000
13	1998	68,000,000
14	1999	71,000,000
15	2000	75,000,000
16	2001	80,000,000
17	2002	93,000,000
18	2003	99,000,000
19	2004	103,000,000
20	2005	108,000,000
21	2006	113,000,000
22	2007	119,000,000
23	2008	126,000,000
24	2009	132,000,000
25	2010	139,000,000
26	2011	146,000,000

1	2012		153,000,000
2	2013		161,000,000
3	2014		170,000,000
4	2015		179,000,000
5	2016		189,000,000
6	2017		199,000,000
7	2018		210,000,000
8	2019		221,000,000
9	2020		233,000,000
10	2021	<u>300,000,000</u>	<del>246,000,000</del>
11	2022	<u>300,000,000</u>	<del>260,000,000</del>
12	2023	<u>300,000,000</u>	<del>275,000,000</del>
13	2024	<u>300,000,000</u>	<del>275,000,000</del>
14	2025	<u>300,000,000</u>	<del>275,000,000</del>
15	2026	<u>300,000,000</u>	<del>279,000,000</del>
16	2027	<u>375,000,000</u>	<del>292,000,000</del>
17	2028	<u>375,000,000</u>	<del>307,000,000</del>
18	2029	<u>375,000,000</u>	<del>322,000,000</del>
19	2030	<u>375,000,000</u>	<del>338,000,000</del>
20	2031	<u>375,000,000</u>	<del>350,000,000</del>
21	2032	<u>375,000,000</u>	<del>350,000,000</del>
22	<u>2033</u>		<u>375,000,000</u>
23	<u>2034</u>		<u>375,000,000</u>
24	<u>2035</u>		<u>375,000,000</u>
25	<u>2036</u>		<u>450,000,000</u>
26	and		

1           each fiscal year  
2           thereafter that bonds  
3           are outstanding under  
4           Section 13.2 of the  
5           Metropolitan Public Pier and  
6           Exposition Authority Act,  
7           but not after fiscal year 2070  
8           ~~2060~~.

9           Beginning July 20, 1993 and in each month of each fiscal  
10          year thereafter, one-eighth of the amount requested in the  
11          certificate of the Chairman of the Metropolitan Public Pier and  
12          Exposition Authority for that fiscal year, less the amount  
13          deposited into the McCormick Place Expansion Project Fund by  
14          the State Treasurer in the respective month under subsection  
15          (g) of Section 13 of the Metropolitan Pier and Exposition  
16          Authority Act, plus cumulative deficiencies in the deposits  
17          required under this Section for previous months and years,  
18          shall be deposited into the McCormick Place Expansion Project  
19          Fund, until the full amount requested for the fiscal year, but  
20          not in excess of the amount specified above as "Total Deposit",  
21          has been deposited.

22          Subject to payment of amounts into the Build Illinois Fund  
23          and the McCormick Place Expansion Project Fund pursuant to the  
24          preceding paragraphs or in any amendments thereto hereafter  
25          enacted, beginning July 1, 1993 and ending on September 30,  
26          2013, the Department shall each month pay into the Illinois Tax



1 Increment Fund 0.27% of 80% of the net revenue realized for the  
2 preceding month from the 6.25% general rate on the selling  
3 price of tangible personal property.

4 Subject to payment of amounts into the Build Illinois Fund  
5 and the McCormick Place Expansion Project Fund pursuant to the  
6 preceding paragraphs or in any amendments thereto hereafter  
7 enacted, beginning with the receipt of the first report of  
8 taxes paid by an eligible business and continuing for a 25-year  
9 period, the Department shall each month pay into the Energy  
10 Infrastructure Fund 80% of the net revenue realized from the  
11 6.25% general rate on the selling price of Illinois-mined coal  
12 that was sold to an eligible business. For purposes of this  
13 paragraph, the term "eligible business" means a new electric  
14 generating facility certified pursuant to Section 605-332 of  
15 the Department of Commerce and Economic Opportunity Law of the  
16 Civil Administrative Code of Illinois.

17 Subject to payment of amounts into the Build Illinois Fund,  
18 the McCormick Place Expansion Project Fund, the Illinois Tax  
19 Increment Fund, and the Energy Infrastructure Fund pursuant to  
20 the preceding paragraphs or in any amendments to this Section  
21 hereafter enacted, beginning on the first day of the first  
22 calendar month to occur on or after August 26, 2014 (the  
23 effective date of Public Act 98-1098), each month, from the  
24 collections made under Section 9 of the Use Tax Act, Section 9  
25 of the Service Use Tax Act, Section 9 of the Service Occupation  
26 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,

1 the Department shall pay into the Tax Compliance and  
2 Administration Fund, to be used, subject to appropriation, to  
3 fund additional auditors and compliance personnel at the  
4 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
5 the cash receipts collected during the preceding fiscal year by  
6 the Audit Bureau of the Department under the Use Tax Act, the  
7 Service Use Tax Act, the Service Occupation Tax Act, the  
8 Retailers' Occupation Tax Act, and associated local occupation  
9 and use taxes administered by the Department.

10 Subject to payments of amounts into the Build Illinois  
11 Fund, the McCormick Place Expansion Project Fund, the Illinois  
12 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax  
13 Compliance and Administration Fund as provided in this Section,  
14 beginning on July 1, 2018 the Department shall pay each month  
15 into the Downstate Public Transportation Fund the moneys  
16 required to be so paid under Section 2-3 of the Downstate  
17 Public Transportation Act.

18 Of the remainder of the moneys received by the Department  
19 pursuant to this Act, 75% thereof shall be paid into the State  
20 Treasury and 25% shall be reserved in a special account and  
21 used only for the transfer to the Common School Fund as part of  
22 the monthly transfer from the General Revenue Fund in  
23 accordance with Section 8a of the State Finance Act.

24 As soon as possible after the first day of each month, upon  
25 certification of the Department of Revenue, the Comptroller  
26 shall order transferred and the Treasurer shall transfer from

1 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
2 equal to 1.7% of 80% of the net revenue realized under this Act  
3 for the second preceding month. Beginning April 1, 2000, this  
4 transfer is no longer required and shall not be made.

5 Net revenue realized for a month shall be the revenue  
6 collected by the State pursuant to this Act, less the amount  
7 paid out during that month as refunds to taxpayers for  
8 overpayment of liability.

9 For greater simplicity of administration, manufacturers,  
10 importers and wholesalers whose products are sold at retail in  
11 Illinois by numerous retailers, and who wish to do so, may  
12 assume the responsibility for accounting and paying to the  
13 Department all tax accruing under this Act with respect to such  
14 sales, if the retailers who are affected do not make written  
15 objection to the Department to this arrangement.

16 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
17 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.  
18 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

19 Section 35. The Service Use Tax Act is amended by changing  
20 Section 9 as follows:

21 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

22 Sec. 9. Each serviceman required or authorized to collect  
23 the tax herein imposed shall pay to the Department the amount  
24 of such tax (except as otherwise provided) at the time when he

1 is required to file his return for the period during which such  
2 tax was collected, less a discount of 2.1% prior to January 1,  
3 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
4 year, whichever is greater, which is allowed to reimburse the  
5 serviceman for expenses incurred in collecting the tax, keeping  
6 records, preparing and filing returns, remitting the tax and  
7 supplying data to the Department on request. The discount  
8 allowed under this Section is allowed only for returns that are  
9 filed in the manner required by this Act. The Department may  
10 disallow the discount for servicemen whose certificate of  
11 registration is revoked at the time the return is filed, but  
12 only if the Department's decision to revoke the certificate of  
13 registration has become final. A serviceman need not remit that  
14 part of any tax collected by him to the extent that he is  
15 required to pay and does pay the tax imposed by the Service  
16 Occupation Tax Act with respect to his sale of service  
17 involving the incidental transfer by him of the same property.

18 Except as provided hereinafter in this Section, on or  
19 before the twentieth day of each calendar month, such  
20 serviceman shall file a return for the preceding calendar month  
21 in accordance with reasonable Rules and Regulations to be  
22 promulgated by the Department. Such return shall be filed on a  
23 form prescribed by the Department and shall contain such  
24 information as the Department may reasonably require. On and  
25 after January 1, 2018, with respect to servicemen whose annual  
26 gross receipts average \$20,000 or more, all returns required to

1 be filed pursuant to this Act shall be filed electronically.  
2 Servicemen who demonstrate that they do not have access to the  
3 Internet or demonstrate hardship in filing electronically may  
4 petition the Department to waive the electronic filing  
5 requirement.

6 The Department may require returns to be filed on a  
7 quarterly basis. If so required, a return for each calendar  
8 quarter shall be filed on or before the twentieth day of the  
9 calendar month following the end of such calendar quarter. The  
10 taxpayer shall also file a return with the Department for each  
11 of the first two months of each calendar quarter, on or before  
12 the twentieth day of the following calendar month, stating:

- 13 1. The name of the seller;
- 14 2. The address of the principal place of business from  
15 which he engages in business as a serviceman in this State;
- 16 3. The total amount of taxable receipts received by him  
17 during the preceding calendar month, including receipts  
18 from charge and time sales, but less all deductions allowed  
19 by law;
- 20 4. The amount of credit provided in Section 2d of this  
21 Act;
- 22 5. The amount of tax due;
- 23 5-5. The signature of the taxpayer; and
- 24 6. Such other reasonable information as the Department  
25 may require.

26 If a taxpayer fails to sign a return within 30 days after

1 the proper notice and demand for signature by the Department,  
2 the return shall be considered valid and any amount shown to be  
3 due on the return shall be deemed assessed.

4 Beginning October 1, 1993, a taxpayer who has an average  
5 monthly tax liability of \$150,000 or more shall make all  
6 payments required by rules of the Department by electronic  
7 funds transfer. Beginning October 1, 1994, a taxpayer who has  
8 an average monthly tax liability of \$100,000 or more shall make  
9 all payments required by rules of the Department by electronic  
10 funds transfer. Beginning October 1, 1995, a taxpayer who has  
11 an average monthly tax liability of \$50,000 or more shall make  
12 all payments required by rules of the Department by electronic  
13 funds transfer. Beginning October 1, 2000, a taxpayer who has  
14 an annual tax liability of \$200,000 or more shall make all  
15 payments required by rules of the Department by electronic  
16 funds transfer. The term "annual tax liability" shall be the  
17 sum of the taxpayer's liabilities under this Act, and under all  
18 other State and local occupation and use tax laws administered  
19 by the Department, for the immediately preceding calendar year.  
20 The term "average monthly tax liability" means the sum of the  
21 taxpayer's liabilities under this Act, and under all other  
22 State and local occupation and use tax laws administered by the  
23 Department, for the immediately preceding calendar year  
24 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
25 a tax liability in the amount set forth in subsection (b) of  
26 Section 2505-210 of the Department of Revenue Law shall make

1 all payments required by rules of the Department by electronic  
2 funds transfer.

3 Before August 1 of each year beginning in 1993, the  
4 Department shall notify all taxpayers required to make payments  
5 by electronic funds transfer. All taxpayers required to make  
6 payments by electronic funds transfer shall make those payments  
7 for a minimum of one year beginning on October 1.

8 Any taxpayer not required to make payments by electronic  
9 funds transfer may make payments by electronic funds transfer  
10 with the permission of the Department.

11 All taxpayers required to make payment by electronic funds  
12 transfer and any taxpayers authorized to voluntarily make  
13 payments by electronic funds transfer shall make those payments  
14 in the manner authorized by the Department.

15 The Department shall adopt such rules as are necessary to  
16 effectuate a program of electronic funds transfer and the  
17 requirements of this Section.

18 If the serviceman is otherwise required to file a monthly  
19 return and if the serviceman's average monthly tax liability to  
20 the Department does not exceed \$200, the Department may  
21 authorize his returns to be filed on a quarter annual basis,  
22 with the return for January, February and March of a given year  
23 being due by April 20 of such year; with the return for April,  
24 May and June of a given year being due by July 20 of such year;  
25 with the return for July, August and September of a given year  
26 being due by October 20 of such year, and with the return for

1     October, November and December of a given year being due by  
2     January 20 of the following year.

3             If the serviceman is otherwise required to file a monthly  
4     or quarterly return and if the serviceman's average monthly tax  
5     liability to the Department does not exceed \$50, the Department  
6     may authorize his returns to be filed on an annual basis, with  
7     the return for a given year being due by January 20 of the  
8     following year.

9             Such quarter annual and annual returns, as to form and  
10    substance, shall be subject to the same requirements as monthly  
11    returns.

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

19            Where a serviceman collects the tax with respect to the  
20    selling price of property which he sells and the purchaser  
21    thereafter returns such property and the serviceman refunds the  
22    selling price thereof to the purchaser, such serviceman shall  
23    also refund, to the purchaser, the tax so collected from the  
24    purchaser. When filing his return for the period in which he  
25    refunds such tax to the purchaser, the serviceman may deduct  
26    the amount of the tax so refunded by him to the purchaser from



1 any other Service Use Tax, Service Occupation Tax, retailers'  
2 occupation tax or use tax which such serviceman may be required  
3 to pay or remit to the Department, as shown by such return,  
4 provided that the amount of the tax to be deducted shall  
5 previously have been remitted to the Department by such  
6 serviceman. If the serviceman shall not previously have  
7 remitted the amount of such tax to the Department, he shall be  
8 entitled to no deduction hereunder upon refunding such tax to  
9 the purchaser.

10 Any serviceman filing a return hereunder shall also include  
11 the total tax upon the selling price of tangible personal  
12 property purchased for use by him as an incident to a sale of  
13 service, and such serviceman shall remit the amount of such tax  
14 to the Department when filing such return.

15 If experience indicates such action to be practicable, the  
16 Department may prescribe and furnish a combination or joint  
17 return which will enable servicemen, who are required to file  
18 returns hereunder and also under the Service Occupation Tax  
19 Act, to furnish all the return information required by both  
20 Acts on the one form.

21 Where the serviceman has more than one business registered  
22 with the Department under separate registration hereunder,  
23 such serviceman shall not file each return that is due as a  
24 single return covering all such registered businesses, but  
25 shall file separate returns for each such registered business.

26 Beginning January 1, 1990, each month the Department shall

1 pay into the State and Local Tax Reform Fund, a special fund in  
2 the State Treasury, the net revenue realized for the preceding  
3 month from the 1% tax imposed under this Act.

4 Beginning January 1, 1990, each month the Department shall  
5 pay into the State and Local Sales Tax Reform Fund 20% of the  
6 net revenue realized for the preceding month from the 6.25%  
7 general rate on transfers of tangible personal property, other  
8 than tangible personal property which is purchased outside  
9 Illinois at retail from a retailer and which is titled or  
10 registered by an agency of this State's government.

11 Beginning August 1, 2000, each month the Department shall  
12 pay into the State and Local Sales Tax Reform Fund 100% of the  
13 net revenue realized for the preceding month from the 1.25%  
14 rate on the selling price of motor fuel and gasohol.

15 Beginning October 1, 2009, each month the Department shall  
16 pay into the Capital Projects Fund an amount that is equal to  
17 an amount estimated by the Department to represent 80% of the  
18 net revenue realized for the preceding month from the sale of  
19 candy, grooming and hygiene products, and soft drinks that had  
20 been taxed at a rate of 1% prior to September 1, 2009 but that  
21 are now taxed at 6.25%.

22 Beginning July 1, 2013, each month the Department shall pay  
23 into the Underground Storage Tank Fund from the proceeds  
24 collected under this Act, the Use Tax Act, the Service  
25 Occupation Tax Act, and the Retailers' Occupation Tax Act an  
26 amount equal to the average monthly deficit in the Underground

1 Storage Tank Fund during the prior year, as certified annually  
2 by the Illinois Environmental Protection Agency, but the total  
3 payment into the Underground Storage Tank Fund under this Act,  
4 the Use Tax Act, the Service Occupation Tax Act, and the  
5 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in  
6 any State fiscal year. As used in this paragraph, the "average  
7 monthly deficit" shall be equal to the difference between the  
8 average monthly claims for payment by the fund and the average  
9 monthly revenues deposited into the fund, excluding payments  
10 made pursuant to this paragraph.

11 Beginning July 1, 2015, of the remainder of the moneys  
12 received by the Department under the Use Tax Act, this Act, the  
13 Service Occupation Tax Act, and the Retailers' Occupation Tax  
14 Act, each month the Department shall deposit \$500,000 into the  
15 State Crime Laboratory Fund.

16 Of the remainder of the moneys received by the Department  
17 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
18 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
19 and after July 1, 1989, 3.8% thereof shall be paid into the  
20 Build Illinois Fund; provided, however, that if in any fiscal  
21 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
22 may be, of the moneys received by the Department and required  
23 to be paid into the Build Illinois Fund pursuant to Section 3  
24 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
25 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
26 Service Occupation Tax Act, such Acts being hereinafter called

1 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
2 may be, of moneys being hereinafter called the "Tax Act  
3 Amount", and (2) the amount transferred to the Build Illinois  
4 Fund from the State and Local Sales Tax Reform Fund shall be  
5 less than the Annual Specified Amount (as defined in Section 3  
6 of the Retailers' Occupation Tax Act), an amount equal to the  
7 difference shall be immediately paid into the Build Illinois  
8 Fund from other moneys received by the Department pursuant to  
9 the Tax Acts; and further provided, that if on the last  
10 business day of any month the sum of (1) the Tax Act Amount  
11 required to be deposited into the Build Illinois Bond Account  
12 in the Build Illinois Fund during such month and (2) the amount  
13 transferred during such month to the Build Illinois Fund from  
14 the State and Local Sales Tax Reform Fund shall have been less  
15 than 1/12 of the Annual Specified Amount, an amount equal to  
16 the difference shall be immediately paid into the Build  
17 Illinois Fund from other moneys received by the Department  
18 pursuant to the Tax Acts; and, further provided, that in no  
19 event shall the payments required under the preceding proviso  
20 result in aggregate payments into the Build Illinois Fund  
21 pursuant to this clause (b) for any fiscal year in excess of  
22 the greater of (i) the Tax Act Amount or (ii) the Annual  
23 Specified Amount for such fiscal year; and, further provided,  
24 that the amounts payable into the Build Illinois Fund under  
25 this clause (b) shall be payable only until such time as the  
26 aggregate amount on deposit under each trust indenture securing

1 Bonds issued and outstanding pursuant to the Build Illinois  
2 Bond Act is sufficient, taking into account any future  
3 investment income, to fully provide, in accordance with such  
4 indenture, for the defeasance of or the payment of the  
5 principal of, premium, if any, and interest on the Bonds  
6 secured by such indenture and on any Bonds expected to be  
7 issued thereafter and all fees and costs payable with respect  
8 thereto, all as certified by the Director of the Bureau of the  
9 Budget (now Governor's Office of Management and Budget). If on  
10 the last business day of any month in which Bonds are  
11 outstanding pursuant to the Build Illinois Bond Act, the  
12 aggregate of the moneys deposited in the Build Illinois Bond  
13 Account in the Build Illinois Fund in such month shall be less  
14 than the amount required to be transferred in such month from  
15 the Build Illinois Bond Account to the Build Illinois Bond  
16 Retirement and Interest Fund pursuant to Section 13 of the  
17 Build Illinois Bond Act, an amount equal to such deficiency  
18 shall be immediately paid from other moneys received by the  
19 Department pursuant to the Tax Acts to the Build Illinois Fund;  
20 provided, however, that any amounts paid to the Build Illinois  
21 Fund in any fiscal year pursuant to this sentence shall be  
22 deemed to constitute payments pursuant to clause (b) of the  
23 preceding sentence and shall reduce the amount otherwise  
24 payable for such fiscal year pursuant to clause (b) of the  
25 preceding sentence. The moneys received by the Department  
26 pursuant to this Act and required to be deposited into the

1 Build Illinois Fund are subject to the pledge, claim and charge  
2 set forth in Section 12 of the Build Illinois Bond Act.

3 Subject to payment of amounts into the Build Illinois Fund  
4 as provided in the preceding paragraph or in any amendment  
5 thereto hereafter enacted, the following specified monthly  
6 installment of the amount requested in the certificate of the  
7 Chairman of the Metropolitan Public ~~Pier~~ and Exposition  
8 Authority provided under Section 8.25f of the State Finance  
9 Act, but not in excess of the sums designated as "Total  
10 Deposit", shall be deposited in the aggregate from collections  
11 under Section 9 of the Use Tax Act, Section 9 of the Service  
12 Use Tax Act, Section 9 of the Service Occupation Tax Act, and  
13 Section 3 of the Retailers' Occupation Tax Act into the  
14 McCormick Place Expansion Project Fund in the specified fiscal  
15 years.

	Fiscal Year	Total Deposit
16		
17	1993	\$0
18	1994	53,000,000
19	1995	58,000,000
20	1996	61,000,000
21	1997	64,000,000
22	1998	68,000,000
23	1999	71,000,000
24	2000	75,000,000
25	2001	80,000,000

1	2002		93,000,000
2	2003		99,000,000
3	2004		103,000,000
4	2005		108,000,000
5	2006		113,000,000
6	2007		119,000,000
7	2008		126,000,000
8	2009		132,000,000
9	2010		139,000,000
10	2011		146,000,000
11	2012		153,000,000
12	2013		161,000,000
13	2014		170,000,000
14	2015		179,000,000
15	2016		189,000,000
16	2017		199,000,000
17	2018		210,000,000
18	2019		221,000,000
19	2020		233,000,000
20	2021	<u>300,000,000</u>	<del>246,000,000</del>
21	2022	<u>300,000,000</u>	<del>260,000,000</del>
22	2023	<u>300,000,000</u>	<del>275,000,000</del>
23	2024	<u>300,000,000</u>	<del>275,000,000</del>
24	2025	<u>300,000,000</u>	<del>275,000,000</del>
25	2026	<u>300,000,000</u>	<del>279,000,000</del>
26	2027	<u>375,000,000</u>	<del>292,000,000</del>

1	2028	<u>375,000,000</u>	<del>307,000,000</del>
2	2029	<u>375,000,000</u>	<del>322,000,000</del>
3	2030	<u>375,000,000</u>	<del>338,000,000</del>
4	2031	<u>375,000,000</u>	<del>350,000,000</del>
5	2032	<u>375,000,000</u>	<del>350,000,000</del>
6	<u>2033</u>		<u>375,000,000</u>
7	<u>2034</u>		<u>375,000,000</u>
8	<u>2035</u>		<u>375,000,000</u>
9	<u>2036</u>		<u>450,000,000</u>

10 and

11 each fiscal year

12 thereafter that bonds

13 are outstanding under

14 Section 13.2 of the

15 Metropolitan Public Pier and

16 Exposition Authority Act,

17 but not after fiscal year 2070

18 ~~2060~~.

19 Beginning July 20, 1993 and in each month of each fiscal  
 20 year thereafter, one-eighth of the amount requested in the  
 21 certificate of the Chairman of the Metropolitan Public Pier and  
 22 Exposition Authority for that fiscal year, less the amount  
 23 deposited into the McCormick Place Expansion Project Fund by  
 24 the State Treasurer in the respective month under subsection  
 25 (g) of Section 13 of the Metropolitan Public Pier and  
 26 Exposition Authority Act, plus cumulative deficiencies in the



1 deposits required under this Section for previous months and  
2 years, shall be deposited into the McCormick Place Expansion  
3 Project Fund, until the full amount requested for the fiscal  
4 year, but not in excess of the amount specified above as "Total  
5 Deposit", has been deposited.

6 Subject to payment of amounts into the Build Illinois Fund  
7 and the McCormick Place Expansion Project Fund pursuant to the  
8 preceding paragraphs or in any amendments thereto hereafter  
9 enacted, beginning July 1, 1993 and ending on September 30,  
10 2013, the Department shall each month pay into the Illinois Tax  
11 Increment Fund 0.27% of 80% of the net revenue realized for the  
12 preceding month from the 6.25% general rate on the selling  
13 price of tangible personal property.

14 Subject to payment of amounts into the Build Illinois Fund  
15 and the McCormick Place Expansion Project Fund pursuant to the  
16 preceding paragraphs or in any amendments thereto hereafter  
17 enacted, beginning with the receipt of the first report of  
18 taxes paid by an eligible business and continuing for a 25-year  
19 period, the Department shall each month pay into the Energy  
20 Infrastructure Fund 80% of the net revenue realized from the  
21 6.25% general rate on the selling price of Illinois-mined coal  
22 that was sold to an eligible business. For purposes of this  
23 paragraph, the term "eligible business" means a new electric  
24 generating facility certified pursuant to Section 605-332 of  
25 the Department of Commerce and Economic Opportunity Law of the  
26 Civil Administrative Code of Illinois.

1           Subject to payment of amounts into the Build Illinois Fund,  
2           the McCormick Place Expansion Project Fund, the Illinois Tax  
3           Increment Fund, and the Energy Infrastructure Fund pursuant to  
4           the preceding paragraphs or in any amendments to this Section  
5           hereafter enacted, beginning on the first day of the first  
6           calendar month to occur on or after August 26, 2014 (the  
7           effective date of Public Act 98-1098), each month, from the  
8           collections made under Section 9 of the Use Tax Act, Section 9  
9           of the Service Use Tax Act, Section 9 of the Service Occupation  
10          Tax Act, and Section 3 of the Retailers' Occupation Tax Act,  
11          the Department shall pay into the Tax Compliance and  
12          Administration Fund, to be used, subject to appropriation, to  
13          fund additional auditors and compliance personnel at the  
14          Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
15          the cash receipts collected during the preceding fiscal year by  
16          the Audit Bureau of the Department under the Use Tax Act, the  
17          Service Use Tax Act, the Service Occupation Tax Act, the  
18          Retailers' Occupation Tax Act, and associated local occupation  
19          and use taxes administered by the Department.

20          Subject to payments of amounts into the Build Illinois  
21          Fund, the McCormick Place Expansion Project Fund, the Illinois  
22          Tax Increment Fund, the Energy Infrastructure Fund, and the Tax  
23          Compliance and Administration Fund as provided in this Section,  
24          beginning on July 1, 2018 the Department shall pay each month  
25          into the Downstate Public Transportation Fund the moneys  
26          required to be so paid under Section 2-3 of the Downstate

1 Public Transportation Act.

2 Of the remainder of the moneys received by the Department  
3 pursuant to this Act, 75% thereof shall be paid into the  
4 General Revenue Fund of the State Treasury and 25% shall be  
5 reserved in a special account and used only for the transfer to  
6 the Common School Fund as part of the monthly transfer from the  
7 General Revenue Fund in accordance with Section 8a of the State  
8 Finance Act.

9 As soon as possible after the first day of each month, upon  
10 certification of the Department of Revenue, the Comptroller  
11 shall order transferred and the Treasurer shall transfer from  
12 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
13 equal to 1.7% of 80% of the net revenue realized under this Act  
14 for the second preceding month. Beginning April 1, 2000, this  
15 transfer is no longer required and shall not be made.

16 Net revenue realized for a month shall be the revenue  
17 collected by the State pursuant to this Act, less the amount  
18 paid out during that month as refunds to taxpayers for  
19 overpayment of liability.

20 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
21 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.  
22 8-14-18; 100-1171, eff. 1-4-19.)

23 Section 40. The Service Occupation Tax Act is amended by  
24 changing Section 9 as follows:

1 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

2 Sec. 9. Each serviceman required or authorized to collect  
3 the tax herein imposed shall pay to the Department the amount  
4 of such tax at the time when he is required to file his return  
5 for the period during which such tax was collectible, less a  
6 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
7 after January 1, 1990, or \$5 per calendar year, whichever is  
8 greater, which is allowed to reimburse the serviceman for  
9 expenses incurred in collecting the tax, keeping records,  
10 preparing and filing returns, remitting the tax and supplying  
11 data to the Department on request. The discount allowed under  
12 this Section is allowed only for returns that are filed in the  
13 manner required by this Act. The Department may disallow the  
14 discount for servicemen whose certificate of registration is  
15 revoked at the time the return is filed, but only if the  
16 Department's decision to revoke the certificate of  
17 registration has become final.

18 Where such tangible personal property is sold under a  
19 conditional sales contract, or under any other form of sale  
20 wherein the payment of the principal sum, or a part thereof, is  
21 extended beyond the close of the period for which the return is  
22 filed, the serviceman, in collecting the tax may collect, for  
23 each tax return period, only the tax applicable to the part of  
24 the selling price actually received during such tax return  
25 period.

26 Except as provided hereinafter in this Section, on or

1 before the twentieth day of each calendar month, such  
2 serviceman shall file a return for the preceding calendar month  
3 in accordance with reasonable rules and regulations to be  
4 promulgated by the Department of Revenue. Such return shall be  
5 filed on a form prescribed by the Department and shall contain  
6 such information as the Department may reasonably require. On  
7 and after January 1, 2018, with respect to servicemen whose  
8 annual gross receipts average \$20,000 or more, all returns  
9 required to be filed pursuant to this Act shall be filed  
10 electronically. Servicemen who demonstrate that they do not  
11 have access to the Internet or demonstrate hardship in filing  
12 electronically may petition the Department to waive the  
13 electronic filing requirement.

14 The Department may require returns to be filed on a  
15 quarterly basis. If so required, a return for each calendar  
16 quarter shall be filed on or before the twentieth day of the  
17 calendar month following the end of such calendar quarter. The  
18 taxpayer shall also file a return with the Department for each  
19 of the first two months of each calendar quarter, on or before  
20 the twentieth day of the following calendar month, stating:

- 21 1. The name of the seller;
- 22 2. The address of the principal place of business from  
23 which he engages in business as a serviceman in this State;
- 24 3. The total amount of taxable receipts received by him  
25 during the preceding calendar month, including receipts  
26 from charge and time sales, but less all deductions allowed

1 by law;

2 4. The amount of credit provided in Section 2d of this  
3 Act;

4 5. The amount of tax due;

5 5-5. The signature of the taxpayer; and

6 6. Such other reasonable information as the Department  
7 may require.

8 If a taxpayer fails to sign a return within 30 days after  
9 the proper notice and demand for signature by the Department,  
10 the return shall be considered valid and any amount shown to be  
11 due on the return shall be deemed assessed.

12 Prior to October 1, 2003, and on and after September 1,  
13 2004 a serviceman may accept a Manufacturer's Purchase Credit  
14 certification from a purchaser in satisfaction of Service Use  
15 Tax as provided in Section 3-70 of the Service Use Tax Act if  
16 the purchaser provides the appropriate documentation as  
17 required by Section 3-70 of the Service Use Tax Act. A  
18 Manufacturer's Purchase Credit certification, accepted prior  
19 to October 1, 2003 or on or after September 1, 2004 by a  
20 serviceman as provided in Section 3-70 of the Service Use Tax  
21 Act, may be used by that serviceman to satisfy Service  
22 Occupation Tax liability in the amount claimed in the  
23 certification, not to exceed 6.25% of the receipts subject to  
24 tax from a qualifying purchase. A Manufacturer's Purchase  
25 Credit reported on any original or amended return filed under  
26 this Act after October 20, 2003 for reporting periods prior to

1 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
2 Credit reported on annual returns due on or after January 1,  
3 2005 will be disallowed for periods prior to September 1, 2004.  
4 No Manufacturer's Purchase Credit may be used after September  
5 30, 2003 through August 31, 2004 to satisfy any tax liability  
6 imposed under this Act, including any audit liability.

7 If the serviceman's average monthly tax liability to the  
8 Department does not exceed \$200, the Department may authorize  
9 his returns to be filed on a quarter annual basis, with the  
10 return for January, February and March of a given year being  
11 due by April 20 of such year; with the return for April, May  
12 and June of a given year being due by July 20 of such year; with  
13 the return for July, August and September of a given year being  
14 due by October 20 of such year, and with the return for  
15 October, November and December of a given year being due by  
16 January 20 of the following year.

17 If the serviceman's average monthly tax liability to the  
18 Department does not exceed \$50, the Department may authorize  
19 his returns to be filed on an annual basis, with the return for  
20 a given year being due by January 20 of the following year.

21 Such quarter annual and annual returns, as to form and  
22 substance, shall be subject to the same requirements as monthly  
23 returns.

24 Notwithstanding any other provision in this Act concerning  
25 the time within which a serviceman may file his return, in the  
26 case of any serviceman who ceases to engage in a kind of

1 business which makes him responsible for filing returns under  
2 this Act, such serviceman shall file a final return under this  
3 Act with the Department not more than 1 month after  
4 discontinuing such business.

5 Beginning October 1, 1993, a taxpayer who has an average  
6 monthly tax liability of \$150,000 or more shall make all  
7 payments required by rules of the Department by electronic  
8 funds transfer. Beginning October 1, 1994, a taxpayer who has  
9 an average monthly tax liability of \$100,000 or more shall make  
10 all payments required by rules of the Department by electronic  
11 funds transfer. Beginning October 1, 1995, a taxpayer who has  
12 an average monthly tax liability of \$50,000 or more shall make  
13 all payments required by rules of the Department by electronic  
14 funds transfer. Beginning October 1, 2000, a taxpayer who has  
15 an annual tax liability of \$200,000 or more shall make all  
16 payments required by rules of the Department by electronic  
17 funds transfer. The term "annual tax liability" shall be the  
18 sum of the taxpayer's liabilities under this Act, and under all  
19 other State and local occupation and use tax laws administered  
20 by the Department, for the immediately preceding calendar year.  
21 The term "average monthly tax liability" means the sum of the  
22 taxpayer's liabilities under this Act, and under all other  
23 State and local occupation and use tax laws administered by the  
24 Department, for the immediately preceding calendar year  
25 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
26 a tax liability in the amount set forth in subsection (b) of



1 Section 2505-210 of the Department of Revenue Law shall make  
2 all payments required by rules of the Department by electronic  
3 funds transfer.

4 Before August 1 of each year beginning in 1993, the  
5 Department shall notify all taxpayers required to make payments  
6 by electronic funds transfer. All taxpayers required to make  
7 payments by electronic funds transfer shall make those payments  
8 for a minimum of one year beginning on October 1.

9 Any taxpayer not required to make payments by electronic  
10 funds transfer may make payments by electronic funds transfer  
11 with the permission of the Department.

12 All taxpayers required to make payment by electronic funds  
13 transfer and any taxpayers authorized to voluntarily make  
14 payments by electronic funds transfer shall make those payments  
15 in the manner authorized by the Department.

16 The Department shall adopt such rules as are necessary to  
17 effectuate a program of electronic funds transfer and the  
18 requirements of this Section.

19 Where a serviceman collects the tax with respect to the  
20 selling price of tangible personal property which he sells and  
21 the purchaser thereafter returns such tangible personal  
22 property and the serviceman refunds the selling price thereof  
23 to the purchaser, such serviceman shall also refund, to the  
24 purchaser, the tax so collected from the purchaser. When filing  
25 his return for the period in which he refunds such tax to the  
26 purchaser, the serviceman may deduct the amount of the tax so

1 refunded by him to the purchaser from any other Service  
2 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or  
3 Use Tax which such serviceman may be required to pay or remit  
4 to the Department, as shown by such return, provided that the  
5 amount of the tax to be deducted shall previously have been  
6 remitted to the Department by such serviceman. If the  
7 serviceman shall not previously have remitted the amount of  
8 such tax to the Department, he shall be entitled to no  
9 deduction hereunder upon refunding such tax to the purchaser.

10 If experience indicates such action to be practicable, the  
11 Department may prescribe and furnish a combination or joint  
12 return which will enable servicemen, who are required to file  
13 returns hereunder and also under the Retailers' Occupation Tax  
14 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
15 the return information required by all said Acts on the one  
16 form.

17 Where the serviceman has more than one business registered  
18 with the Department under separate registrations hereunder,  
19 such serviceman shall file separate returns for each registered  
20 business.

21 Beginning January 1, 1990, each month the Department shall  
22 pay into the Local Government Tax Fund the revenue realized for  
23 the preceding month from the 1% tax imposed under this Act.

24 Beginning January 1, 1990, each month the Department shall  
25 pay into the County and Mass Transit District Fund 4% of the  
26 revenue realized for the preceding month from the 6.25% general

1 rate.

2 Beginning August 1, 2000, each month the Department shall  
3 pay into the County and Mass Transit District Fund 20% of the  
4 net revenue realized for the preceding month from the 1.25%  
5 rate on the selling price of motor fuel and gasohol.

6 Beginning January 1, 1990, each month the Department shall  
7 pay into the Local Government Tax Fund 16% of the revenue  
8 realized for the preceding month from the 6.25% general rate on  
9 transfers of tangible personal property.

10 Beginning August 1, 2000, each month the Department shall  
11 pay into the Local Government Tax Fund 80% of the net revenue  
12 realized for the preceding month from the 1.25% rate on the  
13 selling price of motor fuel and gasohol.

14 Beginning October 1, 2009, each month the Department shall  
15 pay into the Capital Projects Fund an amount that is equal to  
16 an amount estimated by the Department to represent 80% of the  
17 net revenue realized for the preceding month from the sale of  
18 candy, grooming and hygiene products, and soft drinks that had  
19 been taxed at a rate of 1% prior to September 1, 2009 but that  
20 are now taxed at 6.25%.

21 Beginning July 1, 2013, each month the Department shall pay  
22 into the Underground Storage Tank Fund from the proceeds  
23 collected under this Act, the Use Tax Act, the Service Use Tax  
24 Act, and the Retailers' Occupation Tax Act an amount equal to  
25 the average monthly deficit in the Underground Storage Tank  
26 Fund during the prior year, as certified annually by the

1 Illinois Environmental Protection Agency, but the total  
2 payment into the Underground Storage Tank Fund under this Act,  
3 the Use Tax Act, the Service Use Tax Act, and the Retailers'  
4 Occupation Tax Act shall not exceed \$18,000,000 in any State  
5 fiscal year. As used in this paragraph, the "average monthly  
6 deficit" shall be equal to the difference between the average  
7 monthly claims for payment by the fund and the average monthly  
8 revenues deposited into the fund, excluding payments made  
9 pursuant to this paragraph.

10 Beginning July 1, 2015, of the remainder of the moneys  
11 received by the Department under the Use Tax Act, the Service  
12 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,  
13 each month the Department shall deposit \$500,000 into the State  
14 Crime Laboratory Fund.

15 Of the remainder of the moneys received by the Department  
16 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
17 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
18 and after July 1, 1989, 3.8% thereof shall be paid into the  
19 Build Illinois Fund; provided, however, that if in any fiscal  
20 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
21 may be, of the moneys received by the Department and required  
22 to be paid into the Build Illinois Fund pursuant to Section 3  
23 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
24 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
25 Service Occupation Tax Act, such Acts being hereinafter called  
26 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case

1 may be, of moneys being hereinafter called the "Tax Act  
2 Amount", and (2) the amount transferred to the Build Illinois  
3 Fund from the State and Local Sales Tax Reform Fund shall be  
4 less than the Annual Specified Amount (as defined in Section 3  
5 of the Retailers' Occupation Tax Act), an amount equal to the  
6 difference shall be immediately paid into the Build Illinois  
7 Fund from other moneys received by the Department pursuant to  
8 the Tax Acts; and further provided, that if on the last  
9 business day of any month the sum of (1) the Tax Act Amount  
10 required to be deposited into the Build Illinois Account in the  
11 Build Illinois Fund during such month and (2) the amount  
12 transferred during such month to the Build Illinois Fund from  
13 the State and Local Sales Tax Reform Fund shall have been less  
14 than 1/12 of the Annual Specified Amount, an amount equal to  
15 the difference shall be immediately paid into the Build  
16 Illinois Fund from other moneys received by the Department  
17 pursuant to the Tax Acts; and, further provided, that in no  
18 event shall the payments required under the preceding proviso  
19 result in aggregate payments into the Build Illinois Fund  
20 pursuant to this clause (b) for any fiscal year in excess of  
21 the greater of (i) the Tax Act Amount or (ii) the Annual  
22 Specified Amount for such fiscal year; and, further provided,  
23 that the amounts payable into the Build Illinois Fund under  
24 this clause (b) shall be payable only until such time as the  
25 aggregate amount on deposit under each trust indenture securing  
26 Bonds issued and outstanding pursuant to the Build Illinois

1 Bond Act is sufficient, taking into account any future  
2 investment income, to fully provide, in accordance with such  
3 indenture, for the defeasance of or the payment of the  
4 principal of, premium, if any, and interest on the Bonds  
5 secured by such indenture and on any Bonds expected to be  
6 issued thereafter and all fees and costs payable with respect  
7 thereto, all as certified by the Director of the Bureau of the  
8 Budget (now Governor's Office of Management and Budget). If on  
9 the last business day of any month in which Bonds are  
10 outstanding pursuant to the Build Illinois Bond Act, the  
11 aggregate of the moneys deposited in the Build Illinois Bond  
12 Account in the Build Illinois Fund in such month shall be less  
13 than the amount required to be transferred in such month from  
14 the Build Illinois Bond Account to the Build Illinois Bond  
15 Retirement and Interest Fund pursuant to Section 13 of the  
16 Build Illinois Bond Act, an amount equal to such deficiency  
17 shall be immediately paid from other moneys received by the  
18 Department pursuant to the Tax Acts to the Build Illinois Fund;  
19 provided, however, that any amounts paid to the Build Illinois  
20 Fund in any fiscal year pursuant to this sentence shall be  
21 deemed to constitute payments pursuant to clause (b) of the  
22 preceding sentence and shall reduce the amount otherwise  
23 payable for such fiscal year pursuant to clause (b) of the  
24 preceding sentence. The moneys received by the Department  
25 pursuant to this Act and required to be deposited into the  
26 Build Illinois Fund are subject to the pledge, claim and charge

1 set forth in Section 12 of the Build Illinois Bond Act.

2 Subject to payment of amounts into the Build Illinois Fund  
3 as provided in the preceding paragraph or in any amendment  
4 thereto hereafter enacted, the following specified monthly  
5 installment of the amount requested in the certificate of the  
6 Chairman of the Metropolitan Public Pier ~~and~~ Exposition  
7 Authority provided under Section 8.25f of the State Finance  
8 Act, but not in excess of the sums designated as "Total  
9 Deposit", shall be deposited in the aggregate from collections  
10 under Section 9 of the Use Tax Act, Section 9 of the Service  
11 Use Tax Act, Section 9 of the Service Occupation Tax Act, and  
12 Section 3 of the Retailers' Occupation Tax Act into the  
13 McCormick Place Expansion Project Fund in the specified fiscal  
14 years.

15		Total
	Fiscal Year	Deposit
16	1993	\$0
17	1994	53,000,000
18	1995	58,000,000
19	1996	61,000,000
20	1997	64,000,000
21	1998	68,000,000
22	1999	71,000,000
23	2000	75,000,000
24	2001	80,000,000
25	2002	93,000,000

1	2003		99,000,000
2	2004		103,000,000
3	2005		108,000,000
4	2006		113,000,000
5	2007		119,000,000
6	2008		126,000,000
7	2009		132,000,000
8	2010		139,000,000
9	2011		146,000,000
10	2012		153,000,000
11	2013		161,000,000
12	2014		170,000,000
13	2015		179,000,000
14	2016		189,000,000
15	2017		199,000,000
16	2018		210,000,000
17	2019		221,000,000
18	2020		233,000,000
19	2021	<u>300,000,000</u>	<del>246,000,000</del>
20	2022	<u>300,000,000</u>	<del>260,000,000</del>
21	2023	<u>300,000,000</u>	<del>275,000,000</del>
22	2024	<u>300,000,000</u>	<del>275,000,000</del>
23	2025	<u>300,000,000</u>	<del>275,000,000</del>
24	2026	<u>300,000,000</u>	<del>279,000,000</del>
25	2027	<u>375,000,000</u>	<del>292,000,000</del>
26	2028	<u>375,000,000</u>	<del>307,000,000</del>



1	2029	<u>375,000,000</u>	<del>322,000,000</del>
2	2030	<u>375,000,000</u>	<del>338,000,000</del>
3	2031	<u>375,000,000</u>	<del>350,000,000</del>
4	2032	<u>375,000,000</u>	<del>350,000,000</del>
5	<u>2033</u>		<u>375,000,000</u>
6	<u>2034</u>		<u>375,000,000</u>
7	<u>2035</u>		<u>375,000,000</u>
8	<u>2036</u>		<u>450,000,000</u>

9 and

10 each fiscal year

11 thereafter that bonds

12 are outstanding under

13 Section 13.2 of the

14 Metropolitan Public Pier ~~and~~

15 Exposition Authority Act,

16 but not after fiscal year 2070

17 ~~2060~~.

18 Beginning July 20, 1993 and in each month of each fiscal  
 19 year thereafter, one-eighth of the amount requested in the  
 20 certificate of the Chairman of the Metropolitan Public Pier ~~and~~  
 21 Exposition Authority for that fiscal year, less the amount  
 22 deposited into the McCormick Place Expansion Project Fund by  
 23 the State Treasurer in the respective month under subsection  
 24 (g) of Section 13 of the Metropolitan Public Pier ~~and~~  
 25 Exposition Authority Act, plus cumulative deficiencies in the  
 26 deposits required under this Section for previous months and

1 years, shall be deposited into the McCormick Place Expansion  
2 Project Fund, until the full amount requested for the fiscal  
3 year, but not in excess of the amount specified above as "Total  
4 Deposit", has been deposited.

5 Subject to payment of amounts into the Build Illinois Fund  
6 and the McCormick Place Expansion Project Fund pursuant to the  
7 preceding paragraphs or in any amendments thereto hereafter  
8 enacted, beginning July 1, 1993 and ending on September 30,  
9 2013, the Department shall each month pay into the Illinois Tax  
10 Increment Fund 0.27% of 80% of the net revenue realized for the  
11 preceding month from the 6.25% general rate on the selling  
12 price of tangible personal property.

13 Subject to payment of amounts into the Build Illinois Fund  
14 and the McCormick Place Expansion Project Fund pursuant to the  
15 preceding paragraphs or in any amendments thereto hereafter  
16 enacted, beginning with the receipt of the first report of  
17 taxes paid by an eligible business and continuing for a 25-year  
18 period, the Department shall each month pay into the Energy  
19 Infrastructure Fund 80% of the net revenue realized from the  
20 6.25% general rate on the selling price of Illinois-mined coal  
21 that was sold to an eligible business. For purposes of this  
22 paragraph, the term "eligible business" means a new electric  
23 generating facility certified pursuant to Section 605-332 of  
24 the Department of Commerce and Economic Opportunity Law of the  
25 Civil Administrative Code of Illinois.

26 Subject to payment of amounts into the Build Illinois Fund,

1 the McCormick Place Expansion Project Fund, the Illinois Tax  
2 Increment Fund, and the Energy Infrastructure Fund pursuant to  
3 the preceding paragraphs or in any amendments to this Section  
4 hereafter enacted, beginning on the first day of the first  
5 calendar month to occur on or after August 26, 2014 (the  
6 effective date of Public Act 98-1098), each month, from the  
7 collections made under Section 9 of the Use Tax Act, Section 9  
8 of the Service Use Tax Act, Section 9 of the Service Occupation  
9 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,  
10 the Department shall pay into the Tax Compliance and  
11 Administration Fund, to be used, subject to appropriation, to  
12 fund additional auditors and compliance personnel at the  
13 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
14 the cash receipts collected during the preceding fiscal year by  
15 the Audit Bureau of the Department under the Use Tax Act, the  
16 Service Use Tax Act, the Service Occupation Tax Act, the  
17 Retailers' Occupation Tax Act, and associated local occupation  
18 and use taxes administered by the Department.

19 Subject to payments of amounts into the Build Illinois  
20 Fund, the McCormick Place Expansion Project Fund, the Illinois  
21 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax  
22 Compliance and Administration Fund as provided in this Section,  
23 beginning on July 1, 2018 the Department shall pay each month  
24 into the Downstate Public Transportation Fund the moneys  
25 required to be so paid under Section 2-3 of the Downstate  
26 Public Transportation Act.

1           Of the remainder of the moneys received by the Department  
2 pursuant to this Act, 75% shall be paid into the General  
3 Revenue Fund of the State Treasury and 25% shall be reserved in  
4 a special account and used only for the transfer to the Common  
5 School Fund as part of the monthly transfer from the General  
6 Revenue Fund in accordance with Section 8a of the State Finance  
7 Act.

8           The Department may, upon separate written notice to a  
9 taxpayer, require the taxpayer to prepare and file with the  
10 Department on a form prescribed by the Department within not  
11 less than 60 days after receipt of the notice an annual  
12 information return for the tax year specified in the notice.  
13 Such annual return to the Department shall include a statement  
14 of gross receipts as shown by the taxpayer's last Federal  
15 income tax return. If the total receipts of the business as  
16 reported in the Federal income tax return do not agree with the  
17 gross receipts reported to the Department of Revenue for the  
18 same period, the taxpayer shall attach to his annual return a  
19 schedule showing a reconciliation of the 2 amounts and the  
20 reasons for the difference. The taxpayer's annual return to the  
21 Department shall also disclose the cost of goods sold by the  
22 taxpayer during the year covered by such return, opening and  
23 closing inventories of such goods for such year, cost of goods  
24 used from stock or taken from stock and given away by the  
25 taxpayer during such year, pay roll information of the  
26 taxpayer's business during such year and any additional

1 reasonable information which the Department deems would be  
2 helpful in determining the accuracy of the monthly, quarterly  
3 or annual returns filed by such taxpayer as hereinbefore  
4 provided for in this Section.

5 If the annual information return required by this Section  
6 is not filed when and as required, the taxpayer shall be liable  
7 as follows:

8 (i) Until January 1, 1994, the taxpayer shall be liable  
9 for a penalty equal to 1/6 of 1% of the tax due from such  
10 taxpayer under this Act during the period to be covered by  
11 the annual return for each month or fraction of a month  
12 until such return is filed as required, the penalty to be  
13 assessed and collected in the same manner as any other  
14 penalty provided for in this Act.

15 (ii) On and after January 1, 1994, the taxpayer shall  
16 be liable for a penalty as described in Section 3-4 of the  
17 Uniform Penalty and Interest Act.

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

26 The foregoing portion of this Section concerning the filing

1 of an annual information return shall not apply to a serviceman  
2 who is not required to file an income tax return with the  
3 United States Government.

4 As soon as possible after the first day of each month, upon  
5 certification of the Department of Revenue, the Comptroller  
6 shall order transferred and the Treasurer shall transfer from  
7 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
8 equal to 1.7% of 80% of the net revenue realized under this Act  
9 for the second preceding month. Beginning April 1, 2000, this  
10 transfer is no longer required and shall not be made.

11 Net revenue realized for a month shall be the revenue  
12 collected by the State pursuant to this Act, less the amount  
13 paid out during that month as refunds to taxpayers for  
14 overpayment of liability.

15 For greater simplicity of administration, it shall be  
16 permissible for manufacturers, importers and wholesalers whose  
17 products are sold by numerous servicemen in Illinois, and who  
18 wish to do so, to assume the responsibility for accounting and  
19 paying to the Department all tax accruing under this Act with  
20 respect to such sales, if the servicemen who are affected do  
21 not make written objection to the Department to this  
22 arrangement.

23 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
24 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.  
25 8-14-18; 100-1171, eff. 1-4-19.)

1           Section 45. The Retailers' Occupation Tax Act is amended by  
2 changing Section 3 as follows:

3           (35 ILCS 120/3) (from Ch. 120, par. 442)

4           Sec. 3. Except as provided in this Section, on or before  
5 the twentieth day of each calendar month, every person engaged  
6 in the business of selling tangible personal property at retail  
7 in this State during the preceding calendar month shall file a  
8 return with the Department, stating:

9           1. The name of the seller;

10           2. His residence address and the address of his  
11 principal place of business and the address of the  
12 principal place of business (if that is a different  
13 address) from which he engages in the business of selling  
14 tangible personal property at retail in this State;

15           3. Total amount of receipts received by him during the  
16 preceding calendar month or quarter, as the case may be,  
17 from sales of tangible personal property, and from services  
18 furnished, by him during such preceding calendar month or  
19 quarter;

20           4. Total amount received by him during the preceding  
21 calendar month or quarter on charge and time sales of  
22 tangible personal property, and from services furnished,  
23 by him prior to the month or quarter for which the return  
24 is filed;

25           5. Deductions allowed by law;

1           6. Gross receipts which were received by him during the  
2 preceding calendar month or quarter and upon the basis of  
3 which the tax is imposed;

4           7. The amount of credit provided in Section 2d of this  
5 Act;

6           8. The amount of tax due;

7           9. The signature of the taxpayer; and

8           10. Such other reasonable information as the  
9 Department may require.

10           On and after January 1, 2018, except for returns for motor  
11 vehicles, watercraft, aircraft, and trailers that are required  
12 to be registered with an agency of this State, with respect to  
13 retailers whose annual gross receipts average \$20,000 or more,  
14 all returns required to be filed pursuant to this Act shall be  
15 filed electronically. Retailers who demonstrate that they do  
16 not have access to the Internet or demonstrate hardship in  
17 filing electronically may petition the Department to waive the  
18 electronic filing requirement.

19           If a taxpayer fails to sign a return within 30 days after  
20 the proper notice and demand for signature by the Department,  
21 the return shall be considered valid and any amount shown to be  
22 due on the return shall be deemed assessed.

23           Each return shall be accompanied by the statement of  
24 prepaid tax issued pursuant to Section 2e for which credit is  
25 claimed.

26           Prior to October 1, 2003, and on and after September 1,



1 2004 a retailer may accept a Manufacturer's Purchase Credit  
2 certification from a purchaser in satisfaction of Use Tax as  
3 provided in Section 3-85 of the Use Tax Act if the purchaser  
4 provides the appropriate documentation as required by Section  
5 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
6 certification, accepted by a retailer prior to October 1, 2003  
7 and on and after September 1, 2004 as provided in Section 3-85  
8 of the Use Tax Act, may be used by that retailer to satisfy  
9 Retailers' Occupation Tax liability in the amount claimed in  
10 the certification, not to exceed 6.25% of the receipts subject  
11 to tax from a qualifying purchase. A Manufacturer's Purchase  
12 Credit reported on any original or amended return filed under  
13 this Act after October 20, 2003 for reporting periods prior to  
14 September 1, 2004 shall be disallowed. Manufacturer's  
15 Purchaser Credit reported on annual returns due on or after  
16 January 1, 2005 will be disallowed for periods prior to  
17 September 1, 2004. No Manufacturer's Purchase Credit may be  
18 used after September 30, 2003 through August 31, 2004 to  
19 satisfy any tax liability imposed under this Act, including any  
20 audit liability.

21 The Department may require returns to be filed on a  
22 quarterly basis. If so required, a return for each calendar  
23 quarter shall be filed on or before the twentieth day of the  
24 calendar month following the end of such calendar quarter. The  
25 taxpayer shall also file a return with the Department for each  
26 of the first two months of each calendar quarter, on or before

1 the twentieth day of the following calendar month, stating:

2 1. The name of the seller;

3 2. The address of the principal place of business from  
4 which he engages in the business of selling tangible  
5 personal property at retail in this State;

6 3. The total amount of taxable receipts received by him  
7 during the preceding calendar month from sales of tangible  
8 personal property by him during such preceding calendar  
9 month, including receipts from charge and time sales, but  
10 less all deductions allowed by law;

11 4. The amount of credit provided in Section 2d of this  
12 Act;

13 5. The amount of tax due; and

14 6. Such other reasonable information as the Department  
15 may require.

16 Beginning on October 1, 2003, any person who is not a  
17 licensed distributor, importing distributor, or manufacturer,  
18 as defined in the Liquor Control Act of 1934, but is engaged in  
19 the business of selling, at retail, alcoholic liquor shall file  
20 a statement with the Department of Revenue, in a format and at  
21 a time prescribed by the Department, showing the total amount  
22 paid for alcoholic liquor purchased during the preceding month  
23 and such other information as is reasonably required by the  
24 Department. The Department may adopt rules to require that this  
25 statement be filed in an electronic or telephonic format. Such  
26 rules may provide for exceptions from the filing requirements

1 of this paragraph. For the purposes of this paragraph, the term  
2 "alcoholic liquor" shall have the meaning prescribed in the  
3 Liquor Control Act of 1934.

4 Beginning on October 1, 2003, every distributor, importing  
5 distributor, and manufacturer of alcoholic liquor as defined in  
6 the Liquor Control Act of 1934, shall file a statement with the  
7 Department of Revenue, no later than the 10th day of the month  
8 for the preceding month during which transactions occurred, by  
9 electronic means, showing the total amount of gross receipts  
10 from the sale of alcoholic liquor sold or distributed during  
11 the preceding month to purchasers; identifying the purchaser to  
12 whom it was sold or distributed; the purchaser's tax  
13 registration number; and such other information reasonably  
14 required by the Department. A distributor, importing  
15 distributor, or manufacturer of alcoholic liquor must  
16 personally deliver, mail, or provide by electronic means to  
17 each retailer listed on the monthly statement a report  
18 containing a cumulative total of that distributor's, importing  
19 distributor's, or manufacturer's total sales of alcoholic  
20 liquor to that retailer no later than the 10th day of the month  
21 for the preceding month during which the transaction occurred.  
22 The distributor, importing distributor, or manufacturer shall  
23 notify the retailer as to the method by which the distributor,  
24 importing distributor, or manufacturer will provide the sales  
25 information. If the retailer is unable to receive the sales  
26 information by electronic means, the distributor, importing

1 distributor, or manufacturer shall furnish the sales  
2 information by personal delivery or by mail. For purposes of  
3 this paragraph, the term "electronic means" includes, but is  
4 not limited to, the use of a secure Internet website, e-mail,  
5 or facsimile.

6 If a total amount of less than \$1 is payable, refundable or  
7 creditable, such amount shall be disregarded if it is less than  
8 50 cents and shall be increased to \$1 if it is 50 cents or more.

9 Beginning October 1, 1993, a taxpayer who has an average  
10 monthly tax liability of \$150,000 or more shall make all  
11 payments required by rules of the Department by electronic  
12 funds transfer. Beginning October 1, 1994, a taxpayer who has  
13 an average monthly tax liability of \$100,000 or more shall make  
14 all payments required by rules of the Department by electronic  
15 funds transfer. Beginning October 1, 1995, a taxpayer who has  
16 an average monthly tax liability of \$50,000 or more shall make  
17 all payments required by rules of the Department by electronic  
18 funds transfer. Beginning October 1, 2000, a taxpayer who has  
19 an annual tax liability of \$200,000 or more shall make all  
20 payments required by rules of the Department by electronic  
21 funds transfer. The term "annual tax liability" shall be the  
22 sum of the taxpayer's liabilities under this Act, and under all  
23 other State and local occupation and use tax laws administered  
24 by the Department, for the immediately preceding calendar year.  
25 The term "average monthly tax liability" shall be the sum of  
26 the taxpayer's liabilities under this Act, and under all other

1 State and local occupation and use tax laws administered by the  
2 Department, for the immediately preceding calendar year  
3 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
4 a tax liability in the amount set forth in subsection (b) of  
5 Section 2505-210 of the Department of Revenue Law shall make  
6 all payments required by rules of the Department by electronic  
7 funds transfer.

8 Before August 1 of each year beginning in 1993, the  
9 Department shall notify all taxpayers required to make payments  
10 by electronic funds transfer. All taxpayers required to make  
11 payments by electronic funds transfer shall make those payments  
12 for a minimum of one year beginning on October 1.

13 Any taxpayer not required to make payments by electronic  
14 funds transfer may make payments by electronic funds transfer  
15 with the permission of the Department.

16 All taxpayers required to make payment by electronic funds  
17 transfer and any taxpayers authorized to voluntarily make  
18 payments by electronic funds transfer shall make those payments  
19 in the manner authorized by the Department.

20 The Department shall adopt such rules as are necessary to  
21 effectuate a program of electronic funds transfer and the  
22 requirements of this Section.

23 Any amount which is required to be shown or reported on any  
24 return or other document under this Act shall, if such amount  
25 is not a whole-dollar amount, be increased to the nearest  
26 whole-dollar amount in any case where the fractional part of a

1 dollar is 50 cents or more, and decreased to the nearest  
2 whole-dollar amount where the fractional part of a dollar is  
3 less than 50 cents.

4 If the retailer is otherwise required to file a monthly  
5 return and if the retailer's average monthly tax liability to  
6 the Department does not exceed \$200, the Department may  
7 authorize his returns to be filed on a quarter annual basis,  
8 with the return for January, February and March of a given year  
9 being due by April 20 of such year; with the return for April,  
10 May and June of a given year being due by July 20 of such year;  
11 with the return for July, August and September of a given year  
12 being due by October 20 of such year, and with the return for  
13 October, November and December of a given year being due by  
14 January 20 of the following year.

15 If the retailer is otherwise required to file a monthly or  
16 quarterly return and if the retailer's average monthly tax  
17 liability with the Department does not exceed \$50, the  
18 Department may authorize his returns to be filed on an annual  
19 basis, with the return for a given year being due by January 20  
20 of the following year.

21 Such quarter annual and annual returns, as to form and  
22 substance, shall be subject to the same requirements as monthly  
23 returns.

24 Notwithstanding any other provision in this Act concerning  
25 the time within which a retailer may file his return, in the  
26 case of any retailer who ceases to engage in a kind of business

1 which makes him responsible for filing returns under this Act,  
2 such retailer shall file a final return under this Act with the  
3 Department not more than one month after discontinuing such  
4 business.

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

10 In addition, with respect to motor vehicles, watercraft,  
11 aircraft, and trailers that are required to be registered with  
12 an agency of this State, except as otherwise provided in this  
13 Section, every retailer selling this kind of tangible personal  
14 property shall file, with the Department, upon a form to be  
15 prescribed and supplied by the Department, a separate return  
16 for each such item of tangible personal property which the  
17 retailer sells, except that if, in the same transaction, (i) a  
18 retailer of aircraft, watercraft, motor vehicles or trailers  
19 transfers more than one aircraft, watercraft, motor vehicle or  
20 trailer to another aircraft, watercraft, motor vehicle  
21 retailer or trailer retailer for the purpose of resale or (ii)  
22 a retailer of aircraft, watercraft, motor vehicles, or trailers  
23 transfers more than one aircraft, watercraft, motor vehicle, or  
24 trailer to a purchaser for use as a qualifying rolling stock as  
25 provided in Section 2-5 of this Act, then that seller may  
26 report the transfer of all aircraft, watercraft, motor vehicles

1 or trailers involved in that transaction to the Department on  
2 the same uniform invoice-transaction reporting return form.  
3 For purposes of this Section, "watercraft" means a Class 2,  
4 Class 3, or Class 4 watercraft as defined in Section 3-2 of the  
5 Boat Registration and Safety Act, a personal watercraft, or any  
6 boat equipped with an inboard motor.

7 In addition, with respect to motor vehicles, watercraft,  
8 aircraft, and trailers that are required to be registered with  
9 an agency of this State, every person who is engaged in the  
10 business of leasing or renting such items and who, in  
11 connection with such business, sells any such item to a  
12 retailer for the purpose of resale is, notwithstanding any  
13 other provision of this Section to the contrary, authorized to  
14 meet the return-filing requirement of this Act by reporting the  
15 transfer of all the aircraft, watercraft, motor vehicles, or  
16 trailers transferred for resale during a month to the  
17 Department on the same uniform invoice-transaction reporting  
18 return form on or before the 20th of the month following the  
19 month in which the transfer takes place. Notwithstanding any  
20 other provision of this Act to the contrary, all returns filed  
21 under this paragraph must be filed by electronic means in the  
22 manner and form as required by the Department.

23 Any retailer who sells only motor vehicles, watercraft,  
24 aircraft, or trailers that are required to be registered with  
25 an agency of this State, so that all retailers' occupation tax  
26 liability is required to be reported, and is reported, on such



1 transaction reporting returns and who is not otherwise required  
2 to file monthly or quarterly returns, need not file monthly or  
3 quarterly returns. However, those retailers shall be required  
4 to file returns on an annual basis.

5 The transaction reporting return, in the case of motor  
6 vehicles or trailers that are required to be registered with an  
7 agency of this State, shall be the same document as the Uniform  
8 Invoice referred to in Section 5-402 of the Illinois Vehicle  
9 Code and must show the name and address of the seller; the name  
10 and address of the purchaser; the amount of the selling price  
11 including the amount allowed by the retailer for traded-in  
12 property, if any; the amount allowed by the retailer for the  
13 traded-in tangible personal property, if any, to the extent to  
14 which Section 1 of this Act allows an exemption for the value  
15 of traded-in property; the balance payable after deducting such  
16 trade-in allowance from the total selling price; the amount of  
17 tax due from the retailer with respect to such transaction; the  
18 amount of tax collected from the purchaser by the retailer on  
19 such transaction (or satisfactory evidence that such tax is not  
20 due in that particular instance, if that is claimed to be the  
21 fact); the place and date of the sale; a sufficient  
22 identification of the property sold; such other information as  
23 is required in Section 5-402 of the Illinois Vehicle Code, and  
24 such other information as the Department may reasonably  
25 require.

26 The transaction reporting return in the case of watercraft

1 or aircraft must show the name and address of the seller; the  
2 name and address of the purchaser; the amount of the selling  
3 price including the amount allowed by the retailer for  
4 traded-in property, if any; the amount allowed by the retailer  
5 for the traded-in tangible personal property, if any, to the  
6 extent to which Section 1 of this Act allows an exemption for  
7 the value of traded-in property; the balance payable after  
8 deducting such trade-in allowance from the total selling price;  
9 the amount of tax due from the retailer with respect to such  
10 transaction; the amount of tax collected from the purchaser by  
11 the retailer on such transaction (or satisfactory evidence that  
12 such tax is not due in that particular instance, if that is  
13 claimed to be the fact); the place and date of the sale, a  
14 sufficient identification of the property sold, and such other  
15 information as the Department may reasonably require.

16 Such transaction reporting return shall be filed not later  
17 than 20 days after the day of delivery of the item that is  
18 being sold, but may be filed by the retailer at any time sooner  
19 than that if he chooses to do so. The transaction reporting  
20 return and tax remittance or proof of exemption from the  
21 Illinois use tax may be transmitted to the Department by way of  
22 the State agency with which, or State officer with whom the  
23 tangible personal property must be titled or registered (if  
24 titling or registration is required) if the Department and such  
25 agency or State officer determine that this procedure will  
26 expedite the processing of applications for title or

1 registration.

2 With each such transaction reporting return, the retailer  
3 shall remit the proper amount of tax due (or shall submit  
4 satisfactory evidence that the sale is not taxable if that is  
5 the case), to the Department or its agents, whereupon the  
6 Department shall issue, in the purchaser's name, a use tax  
7 receipt (or a certificate of exemption if the Department is  
8 satisfied that the particular sale is tax exempt) which such  
9 purchaser may submit to the agency with which, or State officer  
10 with whom, he must title or register the tangible personal  
11 property that is involved (if titling or registration is  
12 required) in support of such purchaser's application for an  
13 Illinois certificate or other evidence of title or registration  
14 to such tangible personal property.

15 No retailer's failure or refusal to remit tax under this  
16 Act precludes a user, who has paid the proper tax to the  
17 retailer, from obtaining his certificate of title or other  
18 evidence of title or registration (if titling or registration  
19 is required) upon satisfying the Department that such user has  
20 paid the proper tax (if tax is due) to the retailer. The  
21 Department shall adopt appropriate rules to carry out the  
22 mandate of this paragraph.

23 If the user who would otherwise pay tax to the retailer  
24 wants the transaction reporting return filed and the payment of  
25 the tax or proof of exemption made to the Department before the  
26 retailer is willing to take these actions and such user has not

1 paid the tax to the retailer, such user may certify to the fact  
2 of such delay by the retailer and may (upon the Department  
3 being satisfied of the truth of such certification) transmit  
4 the information required by the transaction reporting return  
5 and the remittance for tax or proof of exemption directly to  
6 the Department and obtain his tax receipt or exemption  
7 determination, in which event the transaction reporting return  
8 and tax remittance (if a tax payment was required) shall be  
9 credited by the Department to the proper retailer's account  
10 with the Department, but without the 2.1% or 1.75% discount  
11 provided for in this Section being allowed. When the user pays  
12 the tax directly to the Department, he shall pay the tax in the  
13 same amount and in the same form in which it would be remitted  
14 if the tax had been remitted to the Department by the retailer.

15 Refunds made by the seller during the preceding return  
16 period to purchasers, on account of tangible personal property  
17 returned to the seller, shall be allowed as a deduction under  
18 subdivision 5 of his monthly or quarterly return, as the case  
19 may be, in case the seller had theretofore included the  
20 receipts from the sale of such tangible personal property in a  
21 return filed by him and had paid the tax imposed by this Act  
22 with respect to such receipts.

23 Where the seller is a corporation, the return filed on  
24 behalf of such corporation shall be signed by the president,  
25 vice-president, secretary or treasurer or by the properly  
26 accredited agent of such corporation.

1           Where the seller is a limited liability company, the return  
2           filed on behalf of the limited liability company shall be  
3           signed by a manager, member, or properly accredited agent of  
4           the limited liability company.

5           Except as provided in this Section, the retailer filing the  
6           return under this Section shall, at the time of filing such  
7           return, pay to the Department the amount of tax imposed by this  
8           Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
9           on and after January 1, 1990, or \$5 per calendar year,  
10          whichever is greater, which is allowed to reimburse the  
11          retailer for the expenses incurred in keeping records,  
12          preparing and filing returns, remitting the tax and supplying  
13          data to the Department on request. Any prepayment made pursuant  
14          to Section 2d of this Act shall be included in the amount on  
15          which such 2.1% or 1.75% discount is computed. In the case of  
16          retailers who report and pay the tax on a transaction by  
17          transaction basis, as provided in this Section, such discount  
18          shall be taken with each such tax remittance instead of when  
19          such retailer files his periodic return. The discount allowed  
20          under this Section is allowed only for returns that are filed  
21          in the manner required by this Act. The Department may disallow  
22          the discount for retailers whose certificate of registration is  
23          revoked at the time the return is filed, but only if the  
24          Department's decision to revoke the certificate of  
25          registration has become final.

26          Before October 1, 2000, if the taxpayer's average monthly

1 tax liability to the Department under this Act, the Use Tax  
2 Act, the Service Occupation Tax Act, and the Service Use Tax  
3 Act, excluding any liability for prepaid sales tax to be  
4 remitted in accordance with Section 2d of this Act, was \$10,000  
5 or more during the preceding 4 complete calendar quarters, he  
6 shall file a return with the Department each month by the 20th  
7 day of the month next following the month during which such tax  
8 liability is incurred and shall make payments to the Department  
9 on or before the 7th, 15th, 22nd and last day of the month  
10 during which such liability is incurred. On and after October  
11 1, 2000, if the taxpayer's average monthly tax liability to the  
12 Department under this Act, the Use Tax Act, the Service  
13 Occupation Tax Act, and the Service Use Tax Act, excluding any  
14 liability for prepaid sales tax to be remitted in accordance  
15 with Section 2d of this Act, was \$20,000 or more during the  
16 preceding 4 complete calendar quarters, he shall file a return  
17 with the Department each month by the 20th day of the month  
18 next following the month during which such tax liability is  
19 incurred and shall make payment to the Department on or before  
20 the 7th, 15th, 22nd and last day of the month during which such  
21 liability is incurred. If the month during which such tax  
22 liability is incurred began prior to January 1, 1985, each  
23 payment shall be in an amount equal to 1/4 of the taxpayer's  
24 actual liability for the month or an amount set by the  
25 Department not to exceed 1/4 of the average monthly liability  
26 of the taxpayer to the Department for the preceding 4 complete

1 calendar quarters (excluding the month of highest liability and  
2 the month of lowest liability in such 4 quarter period). If the  
3 month during which such tax liability is incurred begins on or  
4 after January 1, 1985 and prior to January 1, 1987, each  
5 payment shall be in an amount equal to 22.5% of the taxpayer's  
6 actual liability for the month or 27.5% of the taxpayer's  
7 liability for the same calendar month of the preceding year. If  
8 the month during which such tax liability is incurred begins on  
9 or after January 1, 1987 and prior to January 1, 1988, each  
10 payment shall be in an amount equal to 22.5% of the taxpayer's  
11 actual liability for the month or 26.25% of the taxpayer's  
12 liability for the same calendar month of the preceding year. If  
13 the month during which such tax liability is incurred begins on  
14 or after January 1, 1988, and prior to January 1, 1989, or  
15 begins on or after January 1, 1996, each payment shall be in an  
16 amount equal to 22.5% of the taxpayer's actual liability for  
17 the month or 25% of the taxpayer's liability for the same  
18 calendar month of the preceding year. If the month during which  
19 such tax liability is incurred begins on or after January 1,  
20 1989, and prior to January 1, 1996, each payment shall be in an  
21 amount equal to 22.5% of the taxpayer's actual liability for  
22 the month or 25% of the taxpayer's liability for the same  
23 calendar month of the preceding year or 100% of the taxpayer's  
24 actual liability for the quarter monthly reporting period. The  
25 amount of such quarter monthly payments shall be credited  
26 against the final tax liability of the taxpayer's return for

1 that month. Before October 1, 2000, once applicable, the  
2 requirement of the making of quarter monthly payments to the  
3 Department by taxpayers having an average monthly tax liability  
4 of \$10,000 or more as determined in the manner provided above  
5 shall continue until such taxpayer's average monthly liability  
6 to the Department during the preceding 4 complete calendar  
7 quarters (excluding the month of highest liability and the  
8 month of lowest liability) is less than \$9,000, or until such  
9 taxpayer's average monthly liability to the Department as  
10 computed for each calendar quarter of the 4 preceding complete  
11 calendar quarter period is less than \$10,000. However, if a  
12 taxpayer can show the Department that a substantial change in  
13 the taxpayer's business has occurred which causes the taxpayer  
14 to anticipate that his average monthly tax liability for the  
15 reasonably foreseeable future will fall below the \$10,000  
16 threshold stated above, then such taxpayer may petition the  
17 Department for a change in such taxpayer's reporting status. On  
18 and after October 1, 2000, once applicable, the requirement of  
19 the making of quarter monthly payments to the Department by  
20 taxpayers having an average monthly tax liability of \$20,000 or  
21 more as determined in the manner provided above shall continue  
22 until such taxpayer's average monthly liability to the  
23 Department during the preceding 4 complete calendar quarters  
24 (excluding the month of highest liability and the month of  
25 lowest liability) is less than \$19,000 or until such taxpayer's  
26 average monthly liability to the Department as computed for



1 each calendar quarter of the 4 preceding complete calendar  
2 quarter period is less than \$20,000. However, if a taxpayer can  
3 show the Department that a substantial change in the taxpayer's  
4 business has occurred which causes the taxpayer to anticipate  
5 that his average monthly tax liability for the reasonably  
6 foreseeable future will fall below the \$20,000 threshold stated  
7 above, then such taxpayer may petition the Department for a  
8 change in such taxpayer's reporting status. The Department  
9 shall change such taxpayer's reporting status unless it finds  
10 that such change is seasonal in nature and not likely to be  
11 long term. If any such quarter monthly payment is not paid at  
12 the time or in the amount required by this Section, then the  
13 taxpayer shall be liable for penalties and interest on the  
14 difference between the minimum amount due as a payment and the  
15 amount of such quarter monthly payment actually and timely  
16 paid, except insofar as the taxpayer has previously made  
17 payments for that month to the Department in excess of the  
18 minimum payments previously due as provided in this Section.  
19 The Department shall make reasonable rules and regulations to  
20 govern the quarter monthly payment amount and quarter monthly  
21 payment dates for taxpayers who file on other than a calendar  
22 monthly basis.

23 The provisions of this paragraph apply before October 1,  
24 2001. Without regard to whether a taxpayer is required to make  
25 quarter monthly payments as specified above, any taxpayer who  
26 is required by Section 2d of this Act to collect and remit

1 prepaid taxes and has collected prepaid taxes which average in  
2 excess of \$25,000 per month during the preceding 2 complete  
3 calendar quarters, shall file a return with the Department as  
4 required by Section 2f and shall make payments to the  
5 Department on or before the 7th, 15th, 22nd and last day of the  
6 month during which such liability is incurred. If the month  
7 during which such tax liability is incurred began prior to  
8 September 1, 1985 (the effective date of Public Act 84-221),  
9 each payment shall be in an amount not less than 22.5% of the  
10 taxpayer's actual liability under Section 2d. If the month  
11 during which such tax liability is incurred begins on or after  
12 January 1, 1986, each payment shall be in an amount equal to  
13 22.5% of the taxpayer's actual liability for the month or 27.5%  
14 of the taxpayer's liability for the same calendar month of the  
15 preceding calendar year. If the month during which such tax  
16 liability is incurred begins on or after January 1, 1987, each  
17 payment shall be in an amount equal to 22.5% of the taxpayer's  
18 actual liability for the month or 26.25% of the taxpayer's  
19 liability for the same calendar month of the preceding year.  
20 The amount of such quarter monthly payments shall be credited  
21 against the final tax liability of the taxpayer's return for  
22 that month filed under this Section or Section 2f, as the case  
23 may be. Once applicable, the requirement of the making of  
24 quarter monthly payments to the Department pursuant to this  
25 paragraph shall continue until such taxpayer's average monthly  
26 prepaid tax collections during the preceding 2 complete

1 calendar quarters is \$25,000 or less. If any such quarter  
2 monthly payment is not paid at the time or in the amount  
3 required, the taxpayer shall be liable for penalties and  
4 interest on such difference, except insofar as the taxpayer has  
5 previously made payments for that month in excess of the  
6 minimum payments previously due.

7 The provisions of this paragraph apply on and after October  
8 1, 2001. Without regard to whether a taxpayer is required to  
9 make quarter monthly payments as specified above, any taxpayer  
10 who is required by Section 2d of this Act to collect and remit  
11 prepaid taxes and has collected prepaid taxes that average in  
12 excess of \$20,000 per month during the preceding 4 complete  
13 calendar quarters shall file a return with the Department as  
14 required by Section 2f and shall make payments to the  
15 Department on or before the 7th, 15th, 22nd and last day of the  
16 month during which the liability is incurred. Each payment  
17 shall be in an amount equal to 22.5% of the taxpayer's actual  
18 liability for the month or 25% of the taxpayer's liability for  
19 the same calendar month of the preceding year. The amount of  
20 the quarter monthly payments shall be credited against the  
21 final tax liability of the taxpayer's return for that month  
22 filed under this Section or Section 2f, as the case may be.  
23 Once applicable, the requirement of the making of quarter  
24 monthly payments to the Department pursuant to this paragraph  
25 shall continue until the taxpayer's average monthly prepaid tax  
26 collections during the preceding 4 complete calendar quarters

1 (excluding the month of highest liability and the month of  
2 lowest liability) is less than \$19,000 or until such taxpayer's  
3 average monthly liability to the Department as computed for  
4 each calendar quarter of the 4 preceding complete calendar  
5 quarters is less than \$20,000. If any such quarter monthly  
6 payment is not paid at the time or in the amount required, the  
7 taxpayer shall be liable for penalties and interest on such  
8 difference, except insofar as the taxpayer has previously made  
9 payments for that month in excess of the minimum payments  
10 previously due.

11 If any payment provided for in this Section exceeds the  
12 taxpayer's liabilities under this Act, the Use Tax Act, the  
13 Service Occupation Tax Act and the Service Use Tax Act, as  
14 shown on an original monthly return, the Department shall, if  
15 requested by the taxpayer, issue to the taxpayer a credit  
16 memorandum no later than 30 days after the date of payment. The  
17 credit evidenced by such credit memorandum may be assigned by  
18 the taxpayer to a similar taxpayer under this Act, the Use Tax  
19 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
20 in accordance with reasonable rules and regulations to be  
21 prescribed by the Department. If no such request is made, the  
22 taxpayer may credit such excess payment against tax liability  
23 subsequently to be remitted to the Department under this Act,  
24 the Use Tax Act, the Service Occupation Tax Act or the Service  
25 Use Tax Act, in accordance with reasonable rules and  
26 regulations prescribed by the Department. If the Department

1 subsequently determined that all or any part of the credit  
2 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
3 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
4 of the difference between the credit taken and that actually  
5 due, and that taxpayer shall be liable for penalties and  
6 interest on such difference.

7 If a retailer of motor fuel is entitled to a credit under  
8 Section 2d of this Act which exceeds the taxpayer's liability  
9 to the Department under this Act for the month which the  
10 taxpayer is filing a return, the Department shall issue the  
11 taxpayer a credit memorandum for the excess.

12 Beginning January 1, 1990, each month the Department shall  
13 pay into the Local Government Tax Fund, a special fund in the  
14 State treasury which is hereby created, the net revenue  
15 realized for the preceding month from the 1% tax imposed under  
16 this Act.

17 Beginning January 1, 1990, each month the Department shall  
18 pay into the County and Mass Transit District Fund, a special  
19 fund in the State treasury which is hereby created, 4% of the  
20 net revenue realized for the preceding month from the 6.25%  
21 general rate.

22 Beginning August 1, 2000, each month the Department shall  
23 pay into the County and Mass Transit District Fund 20% of the  
24 net revenue realized for the preceding month from the 1.25%  
25 rate on the selling price of motor fuel and gasohol. Beginning  
26 September 1, 2010, each month the Department shall pay into the

1 County and Mass Transit District Fund 20% of the net revenue  
2 realized for the preceding month from the 1.25% rate on the  
3 selling price of sales tax holiday items.

4 Beginning January 1, 1990, each month the Department shall  
5 pay into the Local Government Tax Fund 16% of the net revenue  
6 realized for the preceding month from the 6.25% general rate on  
7 the selling price of tangible personal property.

8 Beginning August 1, 2000, each month the Department shall  
9 pay into the Local Government Tax Fund 80% of the net revenue  
10 realized for the preceding month from the 1.25% rate on the  
11 selling price of motor fuel and gasohol. Beginning September 1,  
12 2010, each month the Department shall pay into the Local  
13 Government Tax Fund 80% of the net revenue realized for the  
14 preceding month from the 1.25% rate on the selling price of  
15 sales tax holiday items.

16 Beginning October 1, 2009, each month the Department shall  
17 pay into the Capital Projects Fund an amount that is equal to  
18 an amount estimated by the Department to represent 80% of the  
19 net revenue realized for the preceding month from the sale of  
20 candy, grooming and hygiene products, and soft drinks that had  
21 been taxed at a rate of 1% prior to September 1, 2009 but that  
22 are now taxed at 6.25%.

23 Beginning July 1, 2011, each month the Department shall pay  
24 into the Clean Air Act Permit Fund 80% of the net revenue  
25 realized for the preceding month from the 6.25% general rate on  
26 the selling price of sorbents used in Illinois in the process

1 of sorbent injection as used to comply with the Environmental  
2 Protection Act or the federal Clean Air Act, but the total  
3 payment into the Clean Air Act Permit Fund under this Act and  
4 the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

5 Beginning July 1, 2013, each month the Department shall pay  
6 into the Underground Storage Tank Fund from the proceeds  
7 collected under this Act, the Use Tax Act, the Service Use Tax  
8 Act, and the Service Occupation Tax Act an amount equal to the  
9 average monthly deficit in the Underground Storage Tank Fund  
10 during the prior year, as certified annually by the Illinois  
11 Environmental Protection Agency, but the total payment into the  
12 Underground Storage Tank Fund under this Act, the Use Tax Act,  
13 the Service Use Tax Act, and the Service Occupation Tax Act  
14 shall not exceed \$18,000,000 in any State fiscal year. As used  
15 in this paragraph, the "average monthly deficit" shall be equal  
16 to the difference between the average monthly claims for  
17 payment by the fund and the average monthly revenues deposited  
18 into the fund, excluding payments made pursuant to this  
19 paragraph.

20 Beginning July 1, 2015, of the remainder of the moneys  
21 received by the Department under the Use Tax Act, the Service  
22 Use Tax Act, the Service Occupation Tax Act, and this Act, each  
23 month the Department shall deposit \$500,000 into the State  
24 Crime Laboratory Fund.

25 Of the remainder of the moneys received by the Department  
26 pursuant to this Act, (a) 1.75% thereof shall be paid into the

1 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
2 and after July 1, 1989, 3.8% thereof shall be paid into the  
3 Build Illinois Fund; provided, however, that if in any fiscal  
4 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
5 may be, of the moneys received by the Department and required  
6 to be paid into the Build Illinois Fund pursuant to this Act,  
7 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
8 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
9 being hereinafter called the "Tax Acts" and such aggregate of  
10 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
11 called the "Tax Act Amount", and (2) the amount transferred to  
12 the Build Illinois Fund from the State and Local Sales Tax  
13 Reform Fund shall be less than the Annual Specified Amount (as  
14 hereinafter defined), an amount equal to the difference shall  
15 be immediately paid into the Build Illinois Fund from other  
16 moneys received by the Department pursuant to the Tax Acts; the  
17 "Annual Specified Amount" means the amounts specified below for  
18 fiscal years 1986 through 1993:

19	Fiscal Year	Annual Specified Amount
20	1986	\$54,800,000
21	1987	\$76,650,000
22	1988	\$80,480,000
23	1989	\$88,510,000
24	1990	\$115,330,000
25	1991	\$145,470,000
26	1992	\$182,730,000



1                           1993   \$206,520,000;

2       and means the Certified Annual Debt Service Requirement (as

3       defined in Section 13 of the Build Illinois Bond Act) or the

4       Tax Act Amount, whichever is greater, for fiscal year 1994 and

5       each fiscal year thereafter; and further provided, that if on

6       the last business day of any month the sum of (1) the Tax Act

7       Amount required to be deposited into the Build Illinois Bond

8       Account in the Build Illinois Fund during such month and (2)

9       the amount transferred to the Build Illinois Fund from the

10      State and Local Sales Tax Reform Fund shall have been less than

11     1/12 of the Annual Specified Amount, an amount equal to the

12     difference shall be immediately paid into the Build Illinois

13     Fund from other moneys received by the Department pursuant to

14     the Tax Acts; and, further provided, that in no event shall the

15     payments required under the preceding proviso result in

16     aggregate payments into the Build Illinois Fund pursuant to

17     this clause (b) for any fiscal year in excess of the greater of

18     (i) the Tax Act Amount or (ii) the Annual Specified Amount for

19     such fiscal year. The amounts payable into the Build Illinois

20     Fund under clause (b) of the first sentence in this paragraph

21     shall be payable only until such time as the aggregate amount

22     on deposit under each trust indenture securing Bonds issued and

23     outstanding pursuant to the Build Illinois Bond Act is

24     sufficient, taking into account any future investment income,

25     to fully provide, in accordance with such indenture, for the

26     defeasance of or the payment of the principal of, premium, if

1 any, and interest on the Bonds secured by such indenture and on  
2 any Bonds expected to be issued thereafter and all fees and  
3 costs payable with respect thereto, all as certified by the  
4 Director of the Bureau of the Budget (now Governor's Office of  
5 Management and Budget). If on the last business day of any  
6 month in which Bonds are outstanding pursuant to the Build  
7 Illinois Bond Act, the aggregate of moneys deposited in the  
8 Build Illinois Bond Account in the Build Illinois Fund in such  
9 month shall be less than the amount required to be transferred  
10 in such month from the Build Illinois Bond Account to the Build  
11 Illinois Bond Retirement and Interest Fund pursuant to Section  
12 13 of the Build Illinois Bond Act, an amount equal to such  
13 deficiency shall be immediately paid from other moneys received  
14 by the Department pursuant to the Tax Acts to the Build  
15 Illinois Fund; provided, however, that any amounts paid to the  
16 Build Illinois Fund in any fiscal year pursuant to this  
17 sentence shall be deemed to constitute payments pursuant to  
18 clause (b) of the first sentence of this paragraph and shall  
19 reduce the amount otherwise payable for such fiscal year  
20 pursuant to that clause (b). The moneys received by the  
21 Department pursuant to this Act and required to be deposited  
22 into the Build Illinois Fund are subject to the pledge, claim  
23 and charge set forth in Section 12 of the Build Illinois Bond  
24 Act.

25 Subject to payment of amounts into the Build Illinois Fund  
26 as provided in the preceding paragraph or in any amendment

1 thereto hereafter enacted, the following specified monthly  
2 installment of the amount requested in the certificate of the  
3 Chairman of the Metropolitan Public Pier ~~and~~ Exposition  
4 Authority provided under Section 8.25f of the State Finance  
5 Act, but not in excess of sums designated as "Total Deposit",  
6 shall be deposited in the aggregate from collections under  
7 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
8 Act, Section 9 of the Service Occupation Tax Act, and Section 3  
9 of the Retailers' Occupation Tax Act into the McCormick Place  
10 Expansion Project Fund in the specified fiscal years.

		Total
	Fiscal Year	Deposit
12	1993	\$0
13	1994	53,000,000
14	1995	58,000,000
15	1996	61,000,000
16	1997	64,000,000
17	1998	68,000,000
18	1999	71,000,000
19	2000	75,000,000
20	2001	80,000,000
21	2002	93,000,000
22	2003	99,000,000
23	2004	103,000,000
24	2005	108,000,000
25	2006	113,000,000

1	2007		119,000,000
2	2008		126,000,000
3	2009		132,000,000
4	2010		139,000,000
5	2011		146,000,000
6	2012		153,000,000
7	2013		161,000,000
8	2014		170,000,000
9	2015		179,000,000
10	2016		189,000,000
11	2017		199,000,000
12	2018		210,000,000
13	2019		221,000,000
14	2020		233,000,000
15	2021	<u>300,000,000</u>	<del>246,000,000</del>
16	2022	<u>300,000,000</u>	<del>260,000,000</del>
17	2023	<u>300,000,000</u>	<del>275,000,000</del>
18	2024	<u>300,000,000</u>	<del>275,000,000</del>
19	2025	<u>300,000,000</u>	<del>275,000,000</del>
20	2026	<u>300,000,000</u>	<del>279,000,000</del>
21	2027	<u>375,000,000</u>	<del>292,000,000</del>
22	2028	<u>375,000,000</u>	<del>307,000,000</del>
23	2029	<u>375,000,000</u>	<del>322,000,000</del>
24	2030	<u>375,000,000</u>	<del>338,000,000</del>
25	2031	<u>375,000,000</u>	<del>350,000,000</del>
26	2032	<u>375,000,000</u>	<del>350,000,000</del>

1	<u>2033</u>	<u>375,000,000</u>
2	<u>2034</u>	<u>375,000,000</u>
3	<u>2035</u>	<u>375,000,000</u>
4	<u>2036</u>	<u>450,000,000</u>

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Public Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2070

13 ~~2060~~.

14 Beginning July 20, 1993 and in each month of each fiscal  
15 year thereafter, one-eighth of the amount requested in the  
16 certificate of the Chairman of the Metropolitan Public Pier and  
17 Exposition Authority for that fiscal year, less the amount  
18 deposited into the McCormick Place Expansion Project Fund by  
19 the State Treasurer in the respective month under subsection  
20 (g) of Section 13 of the Metropolitan Public Pier and  
21 Exposition Authority Act, plus cumulative deficiencies in the  
22 deposits required under this Section for previous months and  
23 years, shall be deposited into the McCormick Place Expansion  
24 Project Fund, until the full amount requested for the fiscal  
25 year, but not in excess of the amount specified above as "Total  
26 Deposit", has been deposited.

1           Subject to payment of amounts into the Build Illinois Fund  
2 and the McCormick Place Expansion Project Fund pursuant to the  
3 preceding paragraphs or in any amendments thereto hereafter  
4 enacted, beginning July 1, 1993 and ending on September 30,  
5 2013, the Department shall each month pay into the Illinois Tax  
6 Increment Fund 0.27% of 80% of the net revenue realized for the  
7 preceding month from the 6.25% general rate on the selling  
8 price of tangible personal property.

9           Subject to payment of amounts into the Build Illinois Fund  
10 and the McCormick Place Expansion Project Fund pursuant to the  
11 preceding paragraphs or in any amendments thereto hereafter  
12 enacted, beginning with the receipt of the first report of  
13 taxes paid by an eligible business and continuing for a 25-year  
14 period, the Department shall each month pay into the Energy  
15 Infrastructure Fund 80% of the net revenue realized from the  
16 6.25% general rate on the selling price of Illinois-mined coal  
17 that was sold to an eligible business. For purposes of this  
18 paragraph, the term "eligible business" means a new electric  
19 generating facility certified pursuant to Section 605-332 of  
20 the Department of Commerce and Economic Opportunity Law of the  
21 Civil Administrative Code of Illinois.

22           Subject to payment of amounts into the Build Illinois Fund,  
23 the McCormick Place Expansion Project Fund, the Illinois Tax  
24 Increment Fund, and the Energy Infrastructure Fund pursuant to  
25 the preceding paragraphs or in any amendments to this Section  
26 hereafter enacted, beginning on the first day of the first

1 calendar month to occur on or after August 26, 2014 (the  
2 effective date of Public Act 98-1098), each month, from the  
3 collections made under Section 9 of the Use Tax Act, Section 9  
4 of the Service Use Tax Act, Section 9 of the Service Occupation  
5 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,  
6 the Department shall pay into the Tax Compliance and  
7 Administration Fund, to be used, subject to appropriation, to  
8 fund additional auditors and compliance personnel at the  
9 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
10 the cash receipts collected during the preceding fiscal year by  
11 the Audit Bureau of the Department under the Use Tax Act, the  
12 Service Use Tax Act, the Service Occupation Tax Act, the  
13 Retailers' Occupation Tax Act, and associated local occupation  
14 and use taxes administered by the Department.

15 Subject to payments of amounts into the Build Illinois  
16 Fund, the McCormick Place Expansion Project Fund, the Illinois  
17 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax  
18 Compliance and Administration Fund as provided in this Section,  
19 beginning on July 1, 2018 the Department shall pay each month  
20 into the Downstate Public Transportation Fund the moneys  
21 required to be so paid under Section 2-3 of the Downstate  
22 Public Transportation Act.

23 Of the remainder of the moneys received by the Department  
24 pursuant to this Act, 75% thereof shall be paid into the State  
25 Treasury and 25% shall be reserved in a special account and  
26 used only for the transfer to the Common School Fund as part of

1 the monthly transfer from the General Revenue Fund in  
2 accordance with Section 8a of the State Finance Act.

3 The Department may, upon separate written notice to a  
4 taxpayer, require the taxpayer to prepare and file with the  
5 Department on a form prescribed by the Department within not  
6 less than 60 days after receipt of the notice an annual  
7 information return for the tax year specified in the notice.  
8 Such annual return to the Department shall include a statement  
9 of gross receipts as shown by the retailer's last Federal  
10 income tax return. If the total receipts of the business as  
11 reported in the Federal income tax return do not agree with the  
12 gross receipts reported to the Department of Revenue for the  
13 same period, the retailer shall attach to his annual return a  
14 schedule showing a reconciliation of the 2 amounts and the  
15 reasons for the difference. The retailer's annual return to the  
16 Department shall also disclose the cost of goods sold by the  
17 retailer during the year covered by such return, opening and  
18 closing inventories of such goods for such year, costs of goods  
19 used from stock or taken from stock and given away by the  
20 retailer during such year, payroll information of the  
21 retailer's business during such year and any additional  
22 reasonable information which the Department deems would be  
23 helpful in determining the accuracy of the monthly, quarterly  
24 or annual returns filed by such retailer as provided for in  
25 this Section.

26 If the annual information return required by this Section



1 is not filed when and as required, the taxpayer shall be liable  
2 as follows:

3 (i) Until January 1, 1994, the taxpayer shall be liable  
4 for a penalty equal to 1/6 of 1% of the tax due from such  
5 taxpayer under this Act during the period to be covered by  
6 the annual return for each month or fraction of a month  
7 until such return is filed as required, the penalty to be  
8 assessed and collected in the same manner as any other  
9 penalty provided for in this Act.

10 (ii) On and after January 1, 1994, the taxpayer shall  
11 be liable for a penalty as described in Section 3-4 of the  
12 Uniform Penalty and Interest 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 provisions of this Section concerning the filing of an  
22 annual information return do not apply to a retailer who is not  
23 required to file an income tax return with the United States  
24 Government.

25 As soon as possible after the first day of each month, upon  
26 certification of the Department of Revenue, the Comptroller

1 shall order transferred and the Treasurer shall transfer from  
2 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
3 equal to 1.7% of 80% of the net revenue realized under this Act  
4 for the second preceding month. Beginning April 1, 2000, this  
5 transfer is no longer required and shall not be made.

6 Net revenue realized for a month shall be the revenue  
7 collected by the State pursuant to this Act, less the amount  
8 paid out during that month as refunds to taxpayers for  
9 overpayment of liability.

10 For greater simplicity of administration, manufacturers,  
11 importers and wholesalers whose products are sold at retail in  
12 Illinois by numerous retailers, and who wish to do so, may  
13 assume the responsibility for accounting and paying to the  
14 Department all tax accruing under this Act with respect to such  
15 sales, if the retailers who are affected do not make written  
16 objection to the Department to this arrangement.

17 Any person who promotes, organizes, provides retail  
18 selling space for concessionaires or other types of sellers at  
19 the Illinois State Fair, DuQuoin State Fair, county fairs,  
20 local fairs, art shows, flea markets and similar exhibitions or  
21 events, including any transient merchant as defined by Section  
22 2 of the Transient Merchant Act of 1987, is required to file a  
23 report with the Department providing the name of the merchant's  
24 business, the name of the person or persons engaged in  
25 merchant's business, the permanent address and Illinois  
26 Retailers Occupation Tax Registration Number of the merchant,

1 the dates and location of the event and other reasonable  
2 information that the Department may require. The report must be  
3 filed not later than the 20th day of the month next following  
4 the month during which the event with retail sales was held.  
5 Any person who fails to file a report required by this Section  
6 commits a business offense and is subject to a fine not to  
7 exceed \$250.

8 Any person engaged in the business of selling tangible  
9 personal property at retail as a concessionaire or other type  
10 of seller at the Illinois State Fair, county fairs, art shows,  
11 flea markets and similar exhibitions or events, or any  
12 transient merchants, as defined by Section 2 of the Transient  
13 Merchant Act of 1987, may be required to make a daily report of  
14 the amount of such sales to the Department and to make a daily  
15 payment of the full amount of tax due. The Department shall  
16 impose this requirement when it finds that there is a  
17 significant risk of loss of revenue to the State at such an  
18 exhibition or event. Such a finding shall be based on evidence  
19 that a substantial number of concessionaires or other sellers  
20 who are not residents of Illinois will be engaging in the  
21 business of selling tangible personal property at retail at the  
22 exhibition or event, or other evidence of a significant risk of  
23 loss of revenue to the State. The Department shall notify  
24 concessionaires and other sellers affected by the imposition of  
25 this requirement. In the absence of notification by the  
26 Department, the concessionaires and other sellers shall file

1 their returns as otherwise required in this Section.

2 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
3 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.  
4 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

5 Section 50. The Cigarette Tax Act is amended by changing  
6 Section 29 as follows:

7 (35 ILCS 130/29) (from Ch. 120, par. 453.29)

8 Sec. 29. All moneys received by the Department from the  
9 one-half mill tax imposed by the Sixty-fourth General Assembly  
10 and all interest and penalties, received in connection  
11 therewith under the provisions of this Act shall be paid into  
12 the Metropolitan Fair and Exposition Authority Reconstruction  
13 Fund. All other moneys received by the Department under this  
14 Act shall be paid into the General Revenue Fund in the State  
15 treasury. After there has been paid into the Metropolitan Fair  
16 and Exposition Authority Reconstruction Fund sufficient money  
17 to pay in full both principal and interest, all of the  
18 outstanding bonds issued pursuant to the "Fair and Exposition  
19 Authority Reconstruction Act", the State Treasurer and  
20 Comptroller shall transfer to the General Revenue Fund the  
21 balance of moneys remaining in the Metropolitan Fair and  
22 Exposition Authority Reconstruction Fund except for \$2,500,000  
23 which shall remain in the Metropolitan Fair and Exposition  
24 Authority Reconstruction Fund and which may be appropriated by

1 the General Assembly for the corporate purposes of the  
2 Metropolitan Public Pier ~~and~~ Exposition Authority. All monies  
3 received by the Department in fiscal year 1978 and thereafter  
4 from the one-half mill tax imposed by the Sixty-fourth General  
5 Assembly, and all interest and penalties received in connection  
6 therewith under the provisions of this Act, shall be paid into  
7 the General Revenue Fund, except that the Department shall pay  
8 the first \$4,800,000 received in fiscal years 1979 through 2001  
9 from that one-half mill tax into the Metropolitan Fair and  
10 Exposition Authority Reconstruction Fund which monies may be  
11 appropriated by the General Assembly for the corporate purposes  
12 of the Metropolitan Public Pier ~~and~~ Exposition Authority.

13 In fiscal year 2002 and fiscal year 2003, the first  
14 \$4,800,000 from the one-half mill tax shall be paid into the  
15 Statewide Economic Development Fund.

16 All moneys received by the Department in fiscal year 2006  
17 and thereafter from the one-half mill tax imposed by the 64th  
18 General Assembly and all interest and penalties received in  
19 connection with that tax under the provisions of this Act shall  
20 be paid into the General Revenue Fund.

21 (Source: P.A. 93-22, eff. 6-20-03; 94-91, eff. 7-1-05.)

22 Section 55. The Hotel Operators' Occupation Tax Act is  
23 amended by changing Sections 3 and 6 as follows:

24 (35 ILCS 145/3) (from Ch. 120, par. 481b.33)

1           Sec. 3. Rate; exemptions.

2           (a) A tax is imposed upon persons engaged in the business  
3 of renting, leasing or letting rooms in a hotel at the rate of  
4 5% of 94% of the gross rental receipts from such renting,  
5 leasing or letting, excluding, however, from gross rental  
6 receipts, the proceeds of such renting, leasing or letting to  
7 permanent residents of that hotel and proceeds from the tax  
8 imposed under subsection (c) of Section 13 of the Metropolitan  
9 Public Pier and Exposition Authority Act.

10           (b) There shall be imposed an additional tax upon persons  
11 engaged in the business of renting, leasing or letting rooms in  
12 a hotel at the rate of 1% of 94% of the gross rental receipts  
13 from such renting, leasing or letting, excluding, however, from  
14 gross rental receipts, the proceeds of such renting, leasing or  
15 letting to permanent residents of that hotel and proceeds from  
16 the tax imposed under subsection (c) of Section 13 of the  
17 Metropolitan Public Pier and Exposition Authority Act.

18           (c) No funds received pursuant to this Act shall be used to  
19 advertise for or otherwise promote new competition in the hotel  
20 business.

21           (d) However, such tax is not imposed upon the privilege of  
22 engaging in any business in Interstate Commerce or otherwise,  
23 which business may not, under the Constitution and Statutes of  
24 the United States, be made the subject of taxation by this  
25 State. In addition, the tax is not imposed upon gross rental  
26 receipts for which the hotel operator is prohibited from

1 obtaining reimbursement for the tax from the customer by reason  
2 of a federal treaty.

3 (d-5) On and after July 1, 2017, the tax imposed by this  
4 Act shall not apply to gross rental receipts received by an  
5 entity that is organized and operated exclusively for religious  
6 purposes and possesses an active Exemption Identification  
7 Number issued by the Department pursuant to the Retailers'  
8 Occupation Tax Act when acting as a hotel operator renting,  
9 leasing, or letting rooms:

10 (1) in furtherance of the purposes for which it is  
11 organized; or

12 (2) to entities that (i) are organized and operated  
13 exclusively for religious purposes, (ii) possess an active  
14 Exemption Identification Number issued by the Department  
15 pursuant to the Retailers' Occupation Tax Act, and (iii)  
16 rent the rooms in furtherance of the purposes for which  
17 they are organized.

18 No gross rental receipts are exempt under paragraph (2) of  
19 this subsection (d-5) unless the hotel operator obtains the  
20 active Exemption Identification Number from the exclusively  
21 religious entity to whom it is renting and maintains that  
22 number in its books and records. Gross rental receipts from all  
23 rentals other than those described in items (1) or (2) of this  
24 subsection (d-5) are subject to the tax imposed by this Act  
25 unless otherwise exempt under this Act.

26 This subsection (d-5) is exempt from the sunset provisions

1 of Section 3-5 of this Act.

2 (e) Persons subject to the tax imposed by this Act may  
3 reimburse themselves for their tax liability under this Act by  
4 separately stating such tax as an additional charge, which  
5 charge may be stated in combination, in a single amount, with  
6 any tax imposed pursuant to Sections 8-3-13 and 8-3-14 of the  
7 Illinois Municipal Code, and Section 25.05-10 of "An Act to  
8 revise the law in relation to counties".

9 (f) If any hotel operator collects an amount (however  
10 designated) which purports to reimburse such operator for hotel  
11 operators' occupation tax liability measured by receipts which  
12 are not subject to hotel operators' occupation tax, or if any  
13 hotel operator, in collecting an amount (however designated)  
14 which purports to reimburse such operator for hotel operators'  
15 occupation tax liability measured by receipts which are subject  
16 to tax under this Act, collects more from the customer than the  
17 operators' hotel operators' occupation tax liability in the  
18 transaction is, the customer shall have a legal right to claim  
19 a refund of such amount from such operator. However, if such  
20 amount is not refunded to the customer for any reason, the  
21 hotel operator is liable to pay such amount to the Department.

22 (Source: P.A. 100-213, eff. 8-18-17.)

23 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

24 Sec. 6. Filing of returns and distribution of proceeds.

25 Except as provided hereinafter in this Section, on or



1 before the last day of each calendar month, every person  
2 engaged in the business of renting, leasing or letting rooms in  
3 a hotel in this State during the preceding calendar month shall  
4 file a return with the Department, stating:

5 1. The name of the operator;

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

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

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

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

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

23 7. The amount of tax due;

24 8. Such other reasonable information as the Department  
25 may require.

26 If the operator's average monthly tax liability to the

1 Department does not exceed \$200, the Department may authorize  
2 his returns to be filed on a quarter annual basis, with the  
3 return for January, February and March of a given year being  
4 due by April 30 of such year; with the return for April, May  
5 and June of a given year being due by July 31 of such year; with  
6 the return for July, August and September of a given year being  
7 due by October 31 of such year, and with the return for  
8 October, November and December of a given year being due by  
9 January 31 of the following year.

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

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

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

24 Where the same person has more than 1 business registered  
25 with the Department under separate registrations under this  
26 Act, such person shall not file each return that is due as a

1 single return covering all such registered businesses, but  
2 shall file separate returns for each such registered business.

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

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

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

24 If any payment provided for in this Section exceeds the  
25 operator's liabilities under this Act, as shown on an original  
26 return, the Department may authorize the operator to credit

1 such excess payment against liability subsequently to be  
2 remitted to the Department under this Act, in accordance with  
3 reasonable rules adopted by the Department. If the Department  
4 subsequently determines that all or any part of the credit  
5 taken was not actually due to the operator, the operator's  
6 discount shall be reduced by an amount equal to the difference  
7 between the discount as applied to the credit taken and that  
8 actually due, and that operator shall be liable for penalties  
9 and interest on such difference.

10 There shall be deposited in the Build Illinois Fund in the  
11 State Treasury for each State fiscal year 40% of the amount of  
12 total net proceeds from the tax imposed by subsection (a) of  
13 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited  
14 in the Illinois Sports Facilities Fund and credited to the  
15 Subsidy Account each fiscal year by making monthly deposits in  
16 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in  
17 such deposits for prior months, and an additional \$8,000,000  
18 shall be deposited in the Illinois Sports Facilities Fund and  
19 credited to the Advance Account each fiscal year by making  
20 monthly deposits in the amount of 1/8 of \$8,000,000 plus any  
21 cumulative deficiencies in such deposits for prior months;  
22 provided, that for fiscal years ending after June 30, 2001, the  
23 amount to be so deposited into the Illinois Sports Facilities  
24 Fund and credited to the Advance Account each fiscal year shall  
25 be increased from \$8,000,000 to the then applicable Advance  
26 Amount and the required monthly deposits beginning with July

1 2001 shall be in the amount of 1/8 of the then applicable  
2 Advance Amount plus any cumulative deficiencies in those  
3 deposits for prior months. (The deposits of the additional  
4 \$8,000,000 or the then applicable Advance Amount, as  
5 applicable, during each fiscal year shall be treated as  
6 advances of funds to the Illinois Sports Facilities Authority  
7 for its corporate purposes to the extent paid to the Authority  
8 or its trustee and shall be repaid into the General Revenue  
9 Fund in the State Treasury by the State Treasurer on behalf of  
10 the Authority pursuant to Section 19 of the Illinois Sports  
11 Facilities Authority Act, as amended. If in any fiscal year the  
12 full amount of the then applicable Advance Amount is not repaid  
13 into the General Revenue Fund, then the deficiency shall be  
14 paid from the amount in the Local Government Distributive Fund  
15 that would otherwise be allocated to the City of Chicago under  
16 the State Revenue Sharing Act.)

17 For purposes of the foregoing paragraph, the term "Advance  
18 Amount" means, for fiscal year 2002, \$22,179,000, and for  
19 subsequent fiscal years through fiscal year 2032, 105.615% of  
20 the Advance Amount for the immediately preceding fiscal year,  
21 rounded up to the nearest \$1,000.

22 Of the remaining 60% of the amount of total net proceeds  
23 prior to August 1, 2011 from the tax imposed by subsection (a)  
24 of Section 3 after all required deposits in the Illinois Sports  
25 Facilities Fund, the amount equal to 8% of the net revenue  
26 realized from this Act plus an amount equal to 8% of the net

1 revenue realized from any tax imposed under Section 4.05 of the  
2 Chicago World's Fair-1992 Authority Act during the preceding  
3 month shall be deposited in the Local Tourism Fund each month  
4 for purposes authorized by Section 605-705 of the Department of  
5 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of  
6 the remaining 60% of the amount of total net proceeds beginning  
7 on August 1, 2011 from the tax imposed by subsection (a) of  
8 Section 3 after all required deposits in the Illinois Sports  
9 Facilities Fund, an amount equal to 8% of the net revenue  
10 realized from this Act plus an amount equal to 8% of the net  
11 revenue realized from any tax imposed under Section 4.05 of the  
12 Chicago World's Fair-1992 Authority Act during the preceding  
13 month shall be deposited as follows: 18% of such amount shall  
14 be deposited into the Chicago Travel Industry Promotion Fund  
15 for the purposes described in subsection (n) of Section 5 of  
16 the Metropolitan Public Pier ~~and~~ Exposition Authority Act and  
17 the remaining 82% of such amount shall be deposited into the  
18 Local Tourism Fund each month for purposes authorized by  
19 Section 605-705 of the Department of Commerce and Economic  
20 Opportunity Law. Beginning on August 1, 1999 and ending on July  
21 31, 2011, an amount equal to 4.5% of the net revenue realized  
22 from the Hotel Operators' Occupation Tax Act during the  
23 preceding month shall be deposited into the International  
24 Tourism Fund for the purposes authorized in Section 605-707 of  
25 the Department of Commerce and Economic Opportunity Law.  
26 Beginning on August 1, 2011, an amount equal to 4.5% of the net

1 revenue realized from this Act during the preceding month shall  
2 be deposited as follows: 55% of such amount shall be deposited  
3 into the Chicago Travel Industry Promotion Fund for the  
4 purposes described in subsection (n) of Section 5 of the  
5 Metropolitan Public Pier ~~and~~ Exposition Authority Act and the  
6 remaining 45% of such amount deposited into the International  
7 Tourism Fund for the purposes authorized in Section 605-707 of  
8 the Department of Commerce and Economic Opportunity Law. "Net  
9 revenue realized for a month" means the revenue collected by  
10 the State under that Act during the previous month less the  
11 amount paid out during that same month as refunds to taxpayers  
12 for overpayment of liability under that Act.

13 After making all these deposits, all other proceeds of the  
14 tax imposed under subsection (a) of Section 3 shall be  
15 deposited in the Tourism Promotion Fund in the State Treasury.  
16 All moneys received by the Department from the additional tax  
17 imposed under subsection (b) of Section 3 shall be deposited  
18 into the Build Illinois Fund in the State Treasury.

19 The Department may, upon separate written notice to a  
20 taxpayer, require the taxpayer to prepare and file with the  
21 Department on a form prescribed by the Department within not  
22 less than 60 days after receipt of the notice an annual  
23 information return for the tax year specified in the notice.  
24 Such annual return to the Department shall include a statement  
25 of gross receipts as shown by the operator's last State income  
26 tax return. If the total receipts of the business as reported

1 in the State income tax return do not agree with the gross  
2 receipts reported to the Department for the same period, the  
3 operator shall attach to his annual information return a  
4 schedule showing a reconciliation of the 2 amounts and the  
5 reasons for the difference. The operator's annual information  
6 return to the Department shall also disclose pay roll  
7 information of the operator's business during the year covered  
8 by such return and any additional reasonable information which  
9 the Department deems would be helpful in determining the  
10 accuracy of the monthly, quarterly or annual tax returns by  
11 such operator as hereinbefore provided for in this Section.

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

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



1           The foregoing portion of this Section concerning the filing  
2 of an annual information return shall not apply to an operator  
3 who is not required to file an income tax return with the  
4 United States Government.

5           (Source: P.A. 100-23, eff. 7-6-17; 100-1171, eff. 1-4-19.)

6           Section 60. The Illinois Municipal Code is amended by  
7 changing Sections 8-3-13, 8-3-14, 8-3-14a, and 11-74.3-6 as  
8 follows:

9           (65 ILCS 5/8-3-13) (from Ch. 24, par. 8-3-13)

10          Sec. 8-3-13. The corporate authorities of any municipality  
11 containing 500,000 or more inhabitants may impose a tax prior  
12 to July 1, 1969, upon all persons engaged in the municipality  
13 in the business of renting, leasing or letting rooms in a  
14 hotel, as defined in the Hotel Operators' Occupation Tax Act,  
15 at a rate not to exceed 1% of the gross rental receipts from  
16 the renting, leasing or letting, excluding, however, from gross  
17 rental receipts, the proceeds of the renting, leasing or  
18 letting to permanent residents of that hotel and proceeds from  
19 the tax imposed under subsection (c) of Section 13 of the  
20 Metropolitan Public Pier and ~~Pier and~~ Exposition Authority Act.

21          The tax imposed by a municipality under this Section and  
22 all civil penalties that may be assessed as an incident thereof  
23 shall be collected and enforced by the State Department of  
24 Revenue. The certificate of registration that is issued by the

1 Department to a lessor under the Hotel Operators' Occupation  
2 Tax Act shall permit the registrant to engage in a business  
3 that is taxable under any ordinance or resolution enacted under  
4 this Section without registering separately with the  
5 Department under the ordinance or resolution or under this  
6 Section. The Department shall have full power to administer and  
7 enforce this Section; to collect all taxes and penalties due  
8 hereunder; to dispose of taxes and penalties so collected in  
9 the manner provided in this Section; and to determine all  
10 rights to credit memoranda arising on account of the erroneous  
11 payment of tax or penalty hereunder. In the administration of  
12 and compliance with this Section, the Department and persons  
13 who are subject to this Section shall have the same rights,  
14 remedies, privileges, immunities, powers and duties, and be  
15 subject to the same conditions, restrictions, limitations,  
16 penalties and definitions of terms, and employ the same modes  
17 of procedure, as are prescribed in the Hotel Operators'  
18 Occupation Tax Act and the Uniform Penalty and Interest Act, as  
19 fully as if the provisions contained in those Acts were set  
20 forth herein.

21 Whenever the Department determines that a refund should be  
22 made under this Section to a claimant instead of issuing a  
23 credit memorandum, the Department shall notify the State  
24 Comptroller, who shall cause the warrant to be drawn for the  
25 amount specified, and to the person named, in the notification  
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the Illinois tourism tax fund.

2 Persons subject to any tax imposed under authority granted  
3 by this Section may reimburse themselves for their tax  
4 liability for that tax by separately stating the tax as an  
5 additional charge, which charge may be stated in combination,  
6 in a single amount, with State tax imposed under the Hotel  
7 Operators' Occupation Tax Act.

8 The Department shall forthwith pay over to the State  
9 Treasurer, ex-officio, as trustee, all taxes and penalties  
10 collected hereunder. On or before the 25th day of each calendar  
11 month, the Department shall prepare and certify to the  
12 Comptroller the disbursement of stated sums of money to named  
13 municipalities from which lessors have paid taxes or penalties  
14 hereunder to the Department during the second preceding  
15 calendar month. The amount to be paid to each municipality  
16 shall be the amount (not including credit memoranda) collected  
17 hereunder during the second preceding calendar month by the  
18 Department, and not including an amount equal to the amount of  
19 refunds made during the second preceding calendar month by the  
20 Department on behalf of the municipality, less 4% of the  
21 balance, which sum shall be retained by the State Treasurer to  
22 cover the costs incurred by the Department in administering and  
23 enforcing the provisions of this Section, as provided herein.  
24 The Department, at the time of each monthly disbursement to the  
25 municipalities, shall prepare and certify to the Comptroller  
26 the amount so retained by the State Treasurer, which shall be

1 paid into the General Revenue Fund of the State Treasury.

2 Within 10 days after receipt by the Comptroller of the  
3 disbursement certification to the municipalities and the  
4 General Revenue Fund provided for in this Section to be given  
5 to the Comptroller by the Department, the Comptroller shall  
6 cause the warrants to be drawn for the respective amounts in  
7 accordance with the directions contained in the certification.

8 Nothing in this Section shall be construed to authorize a  
9 municipality to impose a tax upon the privilege of engaging in  
10 any business that, under the Constitution of the United States,  
11 may not be made the subject of taxation by this State.

12 An ordinance or resolution imposing a tax hereunder or  
13 effecting a change in the rate thereof shall be effective on  
14 the first day of the calendar month next following the  
15 expiration of the publication period provided in Section 1-2-4  
16 in respect to municipalities governed by that Section.

17 The corporate authorities of any municipality that levies a  
18 tax authorized by this Section shall transmit to the Department  
19 of Revenue on or not later than 5 days after the effective date  
20 of the ordinance or resolution a certified copy of the  
21 ordinance or resolution imposing the tax; whereupon, the  
22 Department of Revenue shall proceed to administer and enforce  
23 this Section on behalf of the municipality as of the effective  
24 date of the ordinance or resolution. Upon a change in rate of a  
25 tax levied hereunder, or upon the discontinuance of the tax,  
26 the corporate authorities of the municipality shall, on or not

1 later than 5 days after the effective date of the ordinance or  
2 resolution discontinuing the tax or effecting a change in rate,  
3 transmit to the Department of Revenue a certified copy of the  
4 ordinance or resolution effecting the change or  
5 discontinuance. The amounts disbursed to any municipality  
6 under this Section shall be expended by the municipality solely  
7 to promote tourism, conventions and other special events within  
8 that municipality or otherwise to attract nonresidents to visit  
9 the municipality.

10 Any municipality receiving and disbursing money under this  
11 Section shall report on or before the first Monday in January  
12 of each year to the Advisory Committee of the Illinois Tourism  
13 Promotion Fund, created by Section 12 of the Illinois Promotion  
14 Act. The reports shall specify the purposes for which the  
15 disbursements were made and shall contain detailed amounts of  
16 all receipts and disbursements under this Section.

17 This Section may be cited as the Tourism, Conventions and  
18 Other Special Events Promotion Act of 1967.

19 (Source: P.A. 87-205; 87-733; 87-895.)

20 (65 ILCS 5/8-3-14) (from Ch. 24, par. 8-3-14)

21 Sec. 8-3-14. Municipal hotel operators' occupation tax.  
22 The corporate authorities of any municipality may impose a tax  
23 upon all persons engaged in such municipality in the business  
24 of renting, leasing or letting rooms in a hotel, as defined in  
25 "The Hotel Operators' Occupation Tax Act," at a rate not to

1 exceed 6% in the City of East Peoria and in the Village of  
2 Morton and 5% in all other municipalities of the gross rental  
3 receipts from such renting, leasing or letting, excluding,  
4 however, from gross rental receipts, the proceeds of such  
5 renting, leasing or letting to permanent residents of that  
6 hotel and proceeds from the tax imposed under subsection (c) of  
7 Section 13 of the Metropolitan Public Pier ~~and~~ Exposition  
8 Authority Act, and may provide for the administration and  
9 enforcement of the tax, and for the collection thereof from the  
10 persons subject to the tax, as the corporate authorities  
11 determine to be necessary or practicable for the effective  
12 administration of the tax. The municipality may not impose a  
13 tax under this Section if it imposes a tax under Section  
14 8-3-14a.

15 Persons subject to any tax imposed pursuant to authority  
16 granted by this Section may reimburse themselves for their tax  
17 liability for such tax by separately stating such tax as an  
18 additional charge, which charge may be stated in combination,  
19 in a single amount, with State tax imposed under "The Hotel  
20 Operators' Occupation Tax Act".

21 Nothing in this Section shall be construed to authorize a  
22 municipality to impose a tax upon the privilege of engaging in  
23 any business which under the constitution of the United States  
24 may not be made the subject of taxation by this State.

25 The amounts collected by any municipality pursuant to this  
26 Section shall be expended by the municipality solely to promote

1 tourism and conventions within that municipality or otherwise  
2 to attract nonresident overnight visitors to the municipality.

3 No funds received pursuant to this Section shall be used to  
4 advertise for or otherwise promote new competition in the hotel  
5 business.

6 (Source: P.A. 95-967, eff. 9-23-08; 96-238, eff. 8-11-09.)

7 (65 ILCS 5/8-3-14a)

8 Sec. 8-3-14a. Municipal hotel use tax.

9 (a) The corporate authorities of any municipality may  
10 impose a tax upon the privilege of renting or leasing rooms in  
11 a hotel within the municipality at a rate not to exceed 5% of  
12 the rental or lease payment. The corporate authorities may  
13 provide for the administration and enforcement of the tax and  
14 for the collection thereof from the persons subject to the tax,  
15 as the corporate authorities determine to be necessary or  
16 practical for the effective administration of the tax.

17 (b) Each hotel in the municipality shall collect the tax  
18 from the person making the rental or lease payment at the time  
19 that the payment is tendered to the hotel. The hotel shall, as  
20 trustee, remit the tax to the municipality.

21 (c) The tax authorized under this Section does not apply to  
22 any rental or lease payment by a permanent resident of that  
23 hotel or to any payment made to any hotel that is subject to  
24 the tax imposed under subsection (c) of Section 13 of the  
25 Metropolitan Public Pier ~~and~~ Exposition Authority Act. A

1 municipality may not impose a tax under this Section if it  
2 imposes a tax under Section 8-3-14. Nothing in this Section may  
3 be construed to authorize a municipality to impose a tax upon  
4 the privilege of engaging in any business that under the  
5 Constitution of the United States may not be made the subject  
6 of taxation by this State.

7 (d) The moneys collected by a municipality under this  
8 Section may be expended solely to promote tourism and  
9 conventions within that municipality or otherwise to attract  
10 nonresident overnight visitors to the municipality. No moneys  
11 received under this Section may be used to advertise for or  
12 otherwise promote new competition in the hotel business.

13 (e) As used in this Section, "hotel" has the meaning set  
14 forth in Section 2 of the Hotel Operators' Occupation Tax Act.

15 (Source: P.A. 96-238, eff. 8-11-09.)

16 (65 ILCS 5/11-74.3-6)

17 Sec. 11-74.3-6. Business district revenue and obligations;  
18 business district tax allocation fund.

19 (a) If the corporate authorities of a municipality have  
20 approved a business district plan, have designated a business  
21 district, and have elected to impose a tax by ordinance  
22 pursuant to subsection (10) or (11) of Section 11-74.3-3, then  
23 each year after the date of the approval of the ordinance but  
24 terminating upon the date all business district project costs  
25 and all obligations paying or reimbursing business district



1 project costs, if any, have been paid, but in no event later  
2 than the dissolution date, all amounts generated by the  
3 retailers' occupation tax and service occupation tax shall be  
4 collected and the tax shall be enforced by the Department of  
5 Revenue in the same manner as all retailers' occupation taxes  
6 and service occupation taxes imposed in the municipality  
7 imposing the tax and all amounts generated by the hotel  
8 operators' occupation tax shall be collected and the tax shall  
9 be enforced by the municipality in the same manner as all hotel  
10 operators' occupation taxes imposed in the municipality  
11 imposing the tax. The corporate authorities of the municipality  
12 shall deposit the proceeds of the taxes imposed under  
13 subsections (10) and (11) of Section 11-74.3-3 into a special  
14 fund of the municipality called the "[Name of] Business  
15 District Tax Allocation Fund" for the purpose of paying or  
16 reimbursing business district project costs and obligations  
17 incurred in the payment of those costs.

18 (b) The corporate authorities of a municipality that has  
19 designated a business district under this Law may, by  
20 ordinance, impose a Business District Retailers' Occupation  
21 Tax upon all persons engaged in the business of selling  
22 tangible personal property, other than an item of tangible  
23 personal property titled or registered with an agency of this  
24 State's government, at retail in the business district at a  
25 rate not to exceed 1% of the gross receipts from the sales made  
26 in the course of such business, to be imposed only in 0.25%

1 increments. The tax may not be imposed on tangible personal  
2 property taxed at the rate of 1% under the Retailers'  
3 Occupation Tax Act.

4 The tax imposed under this subsection and all civil  
5 penalties that may be assessed as an incident thereof shall be  
6 collected and enforced by the Department of Revenue. The  
7 certificate of registration that is issued by the Department to  
8 a retailer under the Retailers' Occupation Tax Act shall permit  
9 the retailer to engage in a business that is taxable under any  
10 ordinance or resolution enacted pursuant to this subsection  
11 without registering separately with the Department under such  
12 ordinance or resolution or under this subsection. The  
13 Department of Revenue shall have full power to administer and  
14 enforce this subsection; to collect all taxes and penalties due  
15 under this subsection in the manner hereinafter provided; and  
16 to determine all rights to credit memoranda arising on account  
17 of the erroneous payment of tax or penalty under this  
18 subsection. In the administration of, and compliance with, this  
19 subsection, the Department and persons who are subject to this  
20 subsection shall have the same rights, remedies, privileges,  
21 immunities, powers and duties, and be subject to the same  
22 conditions, restrictions, limitations, penalties, exclusions,  
23 exemptions, and definitions of terms and employ the same modes  
24 of procedure, as are prescribed in Sections 1, 1a through 1o, 2  
25 through 2-65 (in respect to all provisions therein other than  
26 the State rate of tax), 2c through 2h, 3 (except as to the

1 disposition of taxes and penalties collected), 4, 5, 5a, 5c,  
2 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11,  
3 12, 13, and 14 of the Retailers' Occupation Tax Act and all  
4 provisions of the Uniform Penalty and Interest Act, as fully as  
5 if those provisions were set forth herein.

6 Persons subject to any tax imposed under this subsection  
7 may reimburse themselves for their seller's tax liability under  
8 this subsection by separately stating the tax as an additional  
9 charge, which charge may be stated in combination, in a single  
10 amount, with State taxes that sellers are required to collect  
11 under the Use Tax Act, in accordance with such bracket  
12 schedules as the Department may prescribe.

13 Whenever the Department determines that a refund should be  
14 made under this subsection to a claimant instead of issuing a  
15 credit memorandum, the Department shall notify the State  
16 Comptroller, who shall cause the order to be drawn for the  
17 amount specified and to the person named in the notification  
18 from the Department. The refund shall be paid by the State  
19 Treasurer out of the business district retailers' occupation  
20 tax fund.

21 The Department shall immediately pay over to the State  
22 Treasurer, ex officio, as trustee, all taxes, penalties, and  
23 interest collected under this subsection for deposit into the  
24 business district retailers' occupation tax fund.

25 As soon as possible after the first day of each month,  
26 beginning January 1, 2011, upon certification of the Department

1 of Revenue, the Comptroller shall order transferred, and the  
2 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
3 local sales tax increment, as defined in the Innovation  
4 Development and Economy Act, collected under this subsection  
5 during the second preceding calendar month for sales within a  
6 STAR bond district.

7 After the monthly transfer to the STAR Bonds Revenue Fund,  
8 on or before the 25th day of each calendar month, the  
9 Department shall prepare and certify to the Comptroller the  
10 disbursement of stated sums of money to named municipalities  
11 from the business district retailers' occupation tax fund, the  
12 municipalities to be those from which retailers have paid taxes  
13 or penalties under this subsection to the Department during the  
14 second preceding calendar month. The amount to be paid to each  
15 municipality shall be the amount (not including credit  
16 memoranda) collected under this subsection during the second  
17 preceding calendar month by the Department plus an amount the  
18 Department determines is necessary to offset any amounts that  
19 were erroneously paid to a different taxing body, and not  
20 including an amount equal to the amount of refunds made during  
21 the second preceding calendar month by the Department, less 2%  
22 of that amount, which shall be deposited into the Tax  
23 Compliance and Administration Fund and shall be used by the  
24 Department, subject to appropriation, to cover the costs of the  
25 Department in administering and enforcing the provisions of  
26 this subsection, on behalf of such municipality, and not

1 including any amount that the Department determines is  
2 necessary to offset any amounts that were payable to a  
3 different taxing body but were erroneously paid to the  
4 municipality, and not including any amounts that are  
5 transferred to the STAR Bonds Revenue Fund. Within 10 days  
6 after receipt by the Comptroller of the disbursement  
7 certification to the municipalities provided for in this  
8 subsection to be given to the Comptroller by the Department,  
9 the Comptroller shall cause the orders to be drawn for the  
10 respective amounts in accordance with the directions contained  
11 in the certification. The proceeds of the tax paid to  
12 municipalities under this subsection shall be deposited into  
13 the Business District Tax Allocation Fund by the municipality.

14 An ordinance imposing or discontinuing the tax under this  
15 subsection or effecting a change in the rate thereof shall  
16 either (i) be adopted and a certified copy thereof filed with  
17 the Department on or before the first day of April, whereupon  
18 the Department, if all other requirements of this subsection  
19 are met, shall proceed to administer and enforce this  
20 subsection as of the first day of July next following the  
21 adoption and filing; or (ii) be adopted and a certified copy  
22 thereof filed with the Department on or before the first day of  
23 October, whereupon, if all other requirements of this  
24 subsection are met, the Department shall proceed to administer  
25 and enforce this subsection as of the first day of January next  
26 following the adoption and filing.

1           The Department of Revenue shall not administer or enforce  
2 an ordinance imposing, discontinuing, or changing the rate of  
3 the tax under this subsection, until the municipality also  
4 provides, in the manner prescribed by the Department, the  
5 boundaries of the business district and each address in the  
6 business district in such a way that the Department can  
7 determine by its address whether a business is located in the  
8 business district. The municipality must provide this boundary  
9 and address information to the Department on or before April 1  
10 for administration and enforcement of the tax under this  
11 subsection by the Department beginning on the following July 1  
12 and on or before October 1 for administration and enforcement  
13 of the tax under this subsection by the Department beginning on  
14 the following January 1. The Department of Revenue shall not  
15 administer or enforce any change made to the boundaries of a  
16 business district or address change, addition, or deletion  
17 until the municipality reports the boundary change or address  
18 change, addition, or deletion to the Department in the manner  
19 prescribed by the Department. The municipality must provide  
20 this boundary change information or address change, addition,  
21 or deletion to the Department on or before April 1 for  
22 administration and enforcement by the Department of the change  
23 beginning on the following July 1 and on or before October 1  
24 for administration and enforcement by the Department of the  
25 change beginning on the following January 1. The retailers in  
26 the business district shall be responsible for charging the tax

1 imposed under this subsection. If a retailer is incorrectly  
2 included or excluded from the list of those required to collect  
3 the tax under this subsection, both the Department of Revenue  
4 and the retailer shall be held harmless if they reasonably  
5 relied on information provided by the municipality.

6 A municipality that imposes the tax under this subsection  
7 must submit to the Department of Revenue any other information  
8 as the Department may require for the administration and  
9 enforcement of the tax.

10 When certifying the amount of a monthly disbursement to a  
11 municipality under this subsection, the Department shall  
12 increase or decrease the amount by an amount necessary to  
13 offset any misallocation of previous disbursements. The offset  
14 amount shall be the amount erroneously disbursed within the  
15 previous 6 months from the time a misallocation is discovered.

16 Nothing in this subsection shall be construed to authorize  
17 the municipality to impose a tax upon the privilege of engaging  
18 in any business which under the Constitution of the United  
19 States may not be made the subject of taxation by this State.

20 If a tax is imposed under this subsection (b), a tax shall  
21 also be imposed under subsection (c) of this Section.

22 (c) If a tax has been imposed under subsection (b), a  
23 Business District Service Occupation Tax shall also be imposed  
24 upon all persons engaged, in the business district, in the  
25 business of making sales of service, who, as an incident to  
26 making those sales of service, transfer tangible personal

1 property within the business district, either in the form of  
2 tangible personal property or in the form of real estate as an  
3 incident to a sale of service. The tax shall be imposed at the  
4 same rate as the tax imposed in subsection (b) and shall not  
5 exceed 1% of the selling price of tangible personal property so  
6 transferred within the business district, to be imposed only in  
7 0.25% increments. The tax may not be imposed on tangible  
8 personal property taxed at the 1% rate under the Service  
9 Occupation Tax Act.

10 The tax imposed under this subsection and all civil  
11 penalties that may be assessed as an incident thereof shall be  
12 collected and enforced by the Department of Revenue. The  
13 certificate of registration which is issued by the Department  
14 to a retailer under the Retailers' Occupation Tax Act or under  
15 the Service Occupation Tax Act shall permit such registrant to  
16 engage in a business which is taxable under any ordinance or  
17 resolution enacted pursuant to this subsection without  
18 registering separately with the Department under such  
19 ordinance or resolution or under this subsection. The  
20 Department of Revenue shall have full power to administer and  
21 enforce this subsection; to collect all taxes and penalties due  
22 under this subsection; to dispose of taxes and penalties so  
23 collected in the manner hereinafter provided; and to determine  
24 all rights to credit memoranda arising on account of the  
25 erroneous payment of tax or penalty under this subsection. In  
26 the administration of, and compliance with this subsection, the



1 Department and persons who are subject to this subsection shall  
2 have the same rights, remedies, privileges, immunities, powers  
3 and duties, and be subject to the same conditions,  
4 restrictions, limitations, penalties, exclusions, exemptions,  
5 and definitions of terms and employ the same modes of procedure  
6 as are prescribed in Sections 2, 2a through 2d, 3 through 3-50  
7 (in respect to all provisions therein other than the State rate  
8 of tax), 4 (except that the reference to the State shall be to  
9 the business district), 5, 7, 8 (except that the jurisdiction  
10 to which the tax shall be a debt to the extent indicated in  
11 that Section 8 shall be the municipality), 9 (except as to the  
12 disposition of taxes and penalties collected, and except that  
13 the returned merchandise credit for this tax may not be taken  
14 against any State tax), 10, 11, 12 (except the reference  
15 therein to Section 2b of the Retailers' Occupation Tax Act), 13  
16 (except that any reference to the State shall mean the  
17 municipality), the first paragraph of Section 15, and Sections  
18 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and all  
19 provisions of the Uniform Penalty and Interest Act, as fully as  
20 if those provisions were set forth herein.

21 Persons subject to any tax imposed under the authority  
22 granted in this subsection may reimburse themselves for their  
23 serviceman's tax liability hereunder by separately stating the  
24 tax as an additional charge, which charge may be stated in  
25 combination, in a single amount, with State tax that servicemen  
26 are authorized to collect under the Service Use Tax Act, in

1 accordance with such bracket schedules as the Department may  
2 prescribe.

3 Whenever the Department determines that a refund should be  
4 made under this subsection to a claimant instead of issuing  
5 credit memorandum, the Department shall notify the State  
6 Comptroller, who shall cause the order to be drawn for the  
7 amount specified, and to the person named, in such notification  
8 from the Department. Such refund shall be paid by the State  
9 Treasurer out of the business district retailers' occupation  
10 tax fund.

11 The Department shall forthwith pay over to the State  
12 Treasurer, ex-officio, as trustee, all taxes, penalties, and  
13 interest collected under this subsection for deposit into the  
14 business district retailers' occupation tax fund.

15 As soon as possible after the first day of each month,  
16 beginning January 1, 2011, upon certification of the Department  
17 of Revenue, the Comptroller shall order transferred, and the  
18 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
19 local sales tax increment, as defined in the Innovation  
20 Development and Economy Act, collected under this subsection  
21 during the second preceding calendar month for sales within a  
22 STAR bond district.

23 After the monthly transfer to the STAR Bonds Revenue Fund,  
24 on or before the 25th day of each calendar month, the  
25 Department shall prepare and certify to the Comptroller the  
26 disbursement of stated sums of money to named municipalities

1 from the business district retailers' occupation tax fund, the  
2 municipalities to be those from which suppliers and servicemen  
3 have paid taxes or penalties under this subsection to the  
4 Department during the second preceding calendar month. The  
5 amount to be paid to each municipality shall be the amount (not  
6 including credit memoranda) collected under this subsection  
7 during the second preceding calendar month by the Department,  
8 less 2% of that amount, which shall be deposited into the Tax  
9 Compliance and Administration Fund and shall be used by the  
10 Department, subject to appropriation, to cover the costs of the  
11 Department in administering and enforcing the provisions of  
12 this subsection, and not including an amount equal to the  
13 amount of refunds made during the second preceding calendar  
14 month by the Department on behalf of such municipality, and not  
15 including any amounts that are transferred to the STAR Bonds  
16 Revenue Fund. Within 10 days after receipt, by the Comptroller,  
17 of the disbursement certification to the municipalities,  
18 provided for in this subsection to be given to the Comptroller  
19 by the Department, the Comptroller shall cause the orders to be  
20 drawn for the respective amounts in accordance with the  
21 directions contained in such certification. The proceeds of the  
22 tax paid to municipalities under this subsection shall be  
23 deposited into the Business District Tax Allocation Fund by the  
24 municipality.

25 An ordinance imposing or discontinuing the tax under this  
26 subsection or effecting a change in the rate thereof shall

1 either (i) be adopted and a certified copy thereof filed with  
2 the Department on or before the first day of April, whereupon  
3 the Department, if all other requirements of this subsection  
4 are met, shall proceed to administer and enforce this  
5 subsection as of the first day of July next following the  
6 adoption and filing; or (ii) be adopted and a certified copy  
7 thereof filed with the Department on or before the first day of  
8 October, whereupon, if all other conditions of this subsection  
9 are met, the Department shall proceed to administer and enforce  
10 this subsection as of the first day of January next following  
11 the adoption and filing.

12 The Department of Revenue shall not administer or enforce  
13 an ordinance imposing, discontinuing, or changing the rate of  
14 the tax under this subsection, until the municipality also  
15 provides, in the manner prescribed by the Department, the  
16 boundaries of the business district in such a way that the  
17 Department can determine by its address whether a business is  
18 located in the business district. The municipality must provide  
19 this boundary and address information to the Department on or  
20 before April 1 for administration and enforcement of the tax  
21 under this subsection by the Department beginning on the  
22 following July 1 and on or before October 1 for administration  
23 and enforcement of the tax under this subsection by the  
24 Department beginning on the following January 1. The Department  
25 of Revenue shall not administer or enforce any change made to  
26 the boundaries of a business district or address change,

1 addition, or deletion until the municipality reports the  
2 boundary change or address change, addition, or deletion to the  
3 Department in the manner prescribed by the Department. The  
4 municipality must provide this boundary change information or  
5 address change, addition, or deletion to the Department on or  
6 before April 1 for administration and enforcement by the  
7 Department of the change beginning on the following July 1 and  
8 on or before October 1 for administration and enforcement by  
9 the Department of the change beginning on the following January  
10 1. The retailers in the business district shall be responsible  
11 for charging the tax imposed under this subsection. If a  
12 retailer is incorrectly included or excluded from the list of  
13 those required to collect the tax under this subsection, both  
14 the Department of Revenue and the retailer shall be held  
15 harmless if they reasonably relied on information provided by  
16 the municipality.

17 A municipality that imposes the tax under this subsection  
18 must submit to the Department of Revenue any other information  
19 as the Department may require for the administration and  
20 enforcement of the tax.

21 Nothing in this subsection shall be construed to authorize  
22 the municipality to impose a tax upon the privilege of engaging  
23 in any business which under the Constitution of the United  
24 States may not be made the subject of taxation by the State.

25 If a tax is imposed under this subsection (c), a tax shall  
26 also be imposed under subsection (b) of this Section.

1           (d) By ordinance, a municipality that has designated a  
2 business district under this Law may impose an occupation tax  
3 upon all persons engaged in the business district in the  
4 business of renting, leasing, or letting rooms in a hotel, as  
5 defined in the Hotel Operators' Occupation Tax Act, at a rate  
6 not to exceed 1% of the gross rental receipts from the renting,  
7 leasing, or letting of hotel rooms within the business  
8 district, to be imposed only in 0.25% increments, excluding,  
9 however, from gross rental receipts the proceeds of renting,  
10 leasing, or letting to permanent residents of a hotel, as  
11 defined in the Hotel Operators' Occupation Tax Act, and  
12 proceeds from the tax imposed under subsection (c) of Section  
13 13 of the Metropolitan Public Pier ~~and~~ Exposition Authority  
14 Act.

15           The tax imposed by the municipality under this subsection  
16 and all civil penalties that may be assessed as an incident to  
17 that tax shall be collected and enforced by the municipality  
18 imposing the tax. The municipality shall have full power to  
19 administer and enforce this subsection, to collect all taxes  
20 and penalties due under this subsection, to dispose of taxes  
21 and penalties so collected in the manner provided in this  
22 subsection, and to determine all rights to credit memoranda  
23 arising on account of the erroneous payment of tax or penalty  
24 under this subsection. In the administration of and compliance  
25 with this subsection, the municipality and persons who are  
26 subject to this subsection shall have the same rights,

1 remedies, privileges, immunities, powers, and duties, shall be  
2 subject to the same conditions, restrictions, limitations,  
3 penalties, and definitions of terms, and shall employ the same  
4 modes of procedure as are employed with respect to a tax  
5 adopted by the municipality under Section 8-3-14 of this Code.

6 Persons subject to any tax imposed under the authority  
7 granted in this subsection may reimburse themselves for their  
8 tax liability for that tax by separately stating that tax as an  
9 additional charge, which charge may be stated in combination,  
10 in a single amount, with State taxes imposed under the Hotel  
11 Operators' Occupation Tax Act, and with any other tax.

12 Nothing in this subsection shall be construed to authorize  
13 a municipality to impose a tax upon the privilege of engaging  
14 in any business which under the Constitution of the United  
15 States may not be made the subject of taxation by this State.

16 The proceeds of the tax imposed under this subsection shall  
17 be deposited into the Business District Tax Allocation Fund.

18 (e) Obligations secured by the Business District Tax  
19 Allocation Fund may be issued to provide for the payment or  
20 reimbursement of business district project costs. Those  
21 obligations, when so issued, shall be retired in the manner  
22 provided in the ordinance authorizing the issuance of those  
23 obligations by the receipts of taxes imposed pursuant to  
24 subsections (10) and (11) of Section 11-74.3-3 and by other  
25 revenue designated or pledged by the municipality. A  
26 municipality may in the ordinance pledge, for any period of

1 time up to and including the dissolution date, all or any part  
2 of the funds in and to be deposited in the Business District  
3 Tax Allocation Fund to the payment of business district project  
4 costs and obligations. Whenever a municipality pledges all of  
5 the funds to the credit of a business district tax allocation  
6 fund to secure obligations issued or to be issued to pay or  
7 reimburse business district project costs, the municipality  
8 may specifically provide that funds remaining to the credit of  
9 such business district tax allocation fund after the payment of  
10 such obligations shall be accounted for annually and shall be  
11 deemed to be "surplus" funds, and such "surplus" funds shall be  
12 expended by the municipality for any business district project  
13 cost as approved in the business district plan. Whenever a  
14 municipality pledges less than all of the monies to the credit  
15 of a business district tax allocation fund to secure  
16 obligations issued or to be issued to pay or reimburse business  
17 district project costs, the municipality shall provide that  
18 monies to the credit of the business district tax allocation  
19 fund and not subject to such pledge or otherwise encumbered or  
20 required for payment of contractual obligations for specific  
21 business district project costs shall be calculated annually  
22 and shall be deemed to be "surplus" funds, and such "surplus"  
23 funds shall be expended by the municipality for any business  
24 district project cost as approved in the business district  
25 plan.

26 No obligation issued pursuant to this Law and secured by a



1 pledge of all or any portion of any revenues received or to be  
2 received by the municipality from the imposition of taxes  
3 pursuant to subsection (10) of Section 11-74.3-3, shall be  
4 deemed to constitute an economic incentive agreement under  
5 Section 8-11-20, notwithstanding the fact that such pledge  
6 provides for the sharing, rebate, or payment of retailers'  
7 occupation taxes or service occupation taxes imposed pursuant  
8 to subsection (10) of Section 11-74.3-3 and received or to be  
9 received by the municipality from the development or  
10 redevelopment of properties in the business district.

11 Without limiting the foregoing in this Section, the  
12 municipality may further secure obligations secured by the  
13 business district tax allocation fund with a pledge, for a  
14 period not greater than the term of the obligations and in any  
15 case not longer than the dissolution date, of any part or any  
16 combination of the following: (i) net revenues of all or part  
17 of any business district project; (ii) taxes levied or imposed  
18 by the municipality on any or all property in the municipality,  
19 including, specifically, taxes levied or imposed by the  
20 municipality in a special service area pursuant to the Special  
21 Service Area Tax Law; (iii) the full faith and credit of the  
22 municipality; (iv) a mortgage on part or all of the business  
23 district project; or (v) any other taxes or anticipated  
24 receipts that the municipality may lawfully pledge.

25 Such obligations may be issued in one or more series, bear  
26 such date or dates, become due at such time or times as therein

1 provided, but in any case not later than (i) 20 years after the  
2 date of issue or (ii) the dissolution date, whichever is  
3 earlier, bear interest payable at such intervals and at such  
4 rate or rates as set forth therein, except as may be limited by  
5 applicable law, which rate or rates may be fixed or variable,  
6 be in such denominations, be in such form, either coupon,  
7 registered, or book-entry, carry such conversion, registration  
8 and exchange privileges, be subject to defeasance upon such  
9 terms, have such rank or priority, be executed in such manner,  
10 be payable in such medium or payment at such place or places  
11 within or without the State, make provision for a corporate  
12 trustee within or without the State with respect to such  
13 obligations, prescribe the rights, powers, and duties thereof  
14 to be exercised for the benefit of the municipality and the  
15 benefit of the owners of such obligations, provide for the  
16 holding in trust, investment, and use of moneys, funds, and  
17 accounts held under an ordinance, provide for assignment of and  
18 direct payment of the moneys to pay such obligations or to be  
19 deposited into such funds or accounts directly to such trustee,  
20 be subject to such terms of redemption with or without premium,  
21 and be sold at such price, all as the corporate authorities  
22 shall determine. No referendum approval of the electors shall  
23 be required as a condition to the issuance of obligations  
24 pursuant to this Law except as provided in this Section.

25 In the event the municipality authorizes the issuance of  
26 obligations pursuant to the authority of this Law secured by

1 the full faith and credit of the municipality, or pledges ad  
2 valorem taxes pursuant to this subsection, which obligations  
3 are other than obligations which may be issued under home rule  
4 powers provided by Section 6 of Article VII of the Illinois  
5 Constitution or which ad valorem taxes are other than ad  
6 valorem taxes which may be pledged under home rule powers  
7 provided by Section 6 of Article VII of the Illinois  
8 Constitution or which are levied in a special service area  
9 pursuant to the Special Service Area Tax Law, the ordinance  
10 authorizing the issuance of those obligations or pledging those  
11 taxes shall be published within 10 days after the ordinance has  
12 been adopted, in a newspaper having a general circulation  
13 within the municipality. The publication of the ordinance shall  
14 be accompanied by a notice of (i) the specific number of voters  
15 required to sign a petition requesting the question of the  
16 issuance of the obligations or pledging such ad valorem taxes  
17 to be submitted to the electors; (ii) the time within which the  
18 petition must be filed; and (iii) the date of the prospective  
19 referendum. The municipal clerk shall provide a petition form  
20 to any individual requesting one.

21 If no petition is filed with the municipal clerk, as  
22 hereinafter provided in this Section, within 21 days after the  
23 publication of the ordinance, the ordinance shall be in effect.  
24 However, if within that 21-day period a petition is filed with  
25 the municipal clerk, signed by electors numbering not less than  
26 15% of the number of electors voting for the mayor or president

1 at the last general municipal election, asking that the  
2 question of issuing obligations using full faith and credit of  
3 the municipality as security for the cost of paying or  
4 reimbursing business district project costs, or of pledging  
5 such ad valorem taxes for the payment of those obligations, or  
6 both, be submitted to the electors of the municipality, the  
7 municipality shall not be authorized to issue obligations of  
8 the municipality using the full faith and credit of the  
9 municipality as security or pledging such ad valorem taxes for  
10 the payment of those obligations, or both, until the  
11 proposition has been submitted to and approved by a majority of  
12 the voters voting on the proposition at a regularly scheduled  
13 election. The municipality shall certify the proposition to the  
14 proper election authorities for submission in accordance with  
15 the general election law.

16 The ordinance authorizing the obligations may provide that  
17 the obligations shall contain a recital that they are issued  
18 pursuant to this Law, which recital shall be conclusive  
19 evidence of their validity and of the regularity of their  
20 issuance.

21 In the event the municipality authorizes issuance of  
22 obligations pursuant to this Law secured by the full faith and  
23 credit of the municipality, the ordinance authorizing the  
24 obligations may provide for the levy and collection of a direct  
25 annual tax upon all taxable property within the municipality  
26 sufficient to pay the principal thereof and interest thereon as

1 it matures, which levy may be in addition to and exclusive of  
2 the maximum of all other taxes authorized to be levied by the  
3 municipality, which levy, however, shall be abated to the  
4 extent that monies from other sources are available for payment  
5 of the obligations and the municipality certifies the amount of  
6 those monies available to the county clerk.

7 A certified copy of the ordinance shall be filed with the  
8 county clerk of each county in which any portion of the  
9 municipality is situated, and shall constitute the authority  
10 for the extension and collection of the taxes to be deposited  
11 in the business district tax allocation fund.

12 A municipality may also issue its obligations to refund, in  
13 whole or in part, obligations theretofore issued by the  
14 municipality under the authority of this Law, whether at or  
15 prior to maturity. However, the last maturity of the refunding  
16 obligations shall not be expressed to mature later than the  
17 dissolution date.

18 In the event a municipality issues obligations under home  
19 rule powers or other legislative authority, the proceeds of  
20 which are pledged to pay or reimburse business district project  
21 costs, the municipality may, if it has followed the procedures  
22 in conformance with this Law, retire those obligations from  
23 funds in the business district tax allocation fund in amounts  
24 and in such manner as if those obligations had been issued  
25 pursuant to the provisions of this Law.

26 No obligations issued pursuant to this Law shall be

1 regarded as indebtedness of the municipality issuing those  
2 obligations or any other taxing district for the purpose of any  
3 limitation imposed by law.

4 Obligations issued pursuant to this Law shall not be  
5 subject to the provisions of the Bond Authorization Act.

6 (f) When business district project costs, including,  
7 without limitation, all obligations paying or reimbursing  
8 business district project costs have been paid, any surplus  
9 funds then remaining in the Business District Tax Allocation  
10 Fund shall be distributed to the municipal treasurer for  
11 deposit into the general corporate fund of the municipality.  
12 Upon payment of all business district project costs and  
13 retirement of all obligations paying or reimbursing business  
14 district project costs, but in no event more than 23 years  
15 after the date of adoption of the ordinance imposing taxes  
16 pursuant to subsection (10) or (11) of Section 11-74.3-3, the  
17 municipality shall adopt an ordinance immediately rescinding  
18 the taxes imposed pursuant to subsection (10) or (11) of  
19 Section 11-74.3-3.

20 (Source: P.A. 99-143, eff. 7-27-15; 100-1171, eff. 1-4-19.)

21 Section 65. The Metropolitan Pier and Exposition Authority  
22 Act is amended by changing Sections 1, 2, 3, 5, 5.4, 13, 13.1,  
23 13.2, 14, 23.1, 24, 25.1, and 25.4 and by adding Section 10.3  
24 as follows:

1 (70 ILCS 210/1) (from Ch. 85, par. 1221)

2 Sec. 1. This Act shall be known and may be cited as the  
3 Metropolitan Public Pier ~~and~~ Exposition Authority Act.

4 (Source: P.A. 86-17.)

5 (70 ILCS 210/2) (from Ch. 85, par. 1222)

6 Sec. 2. When used in this Act:

7 "Authority" means Metropolitan Public Pier ~~and~~ Exposition  
8 Authority.

9 "Governmental agency" means the Federal government, State  
10 government, and any unit of local government, and any agency or  
11 instrumentality, corporate or otherwise, thereof.

12 "Person" means any individual, firm, partnership,  
13 corporation, both domestic and foreign, company, association  
14 or joint stock association; and includes any trustee, receiver,  
15 assignee or personal representative thereof.

16 "Board" means the governing body of the Metropolitan Public  
17 ~~Pier~~ ~~and~~ Exposition Authority or the Trustee. "Board" does  
18 include the interim board.

19 "Governor" means the Governor of the State of Illinois.

20 "Mayor" means the Mayor of the City of Chicago.

21 "Metropolitan area" means all that territory in the State  
22 of Illinois lying within the corporate boundaries of the County  
23 of Cook.

24 "Navy Pier" means the real property, structures,  
25 facilities and improvements located in the City of Chicago

1 commonly known as Navy Pier, as well as property adjacent or  
2 appurtenant thereto which may be necessary or convenient for  
3 carrying out the purposes of the Authority at that location.

4 "Park District President" means the President of the Board  
5 of Commissioners of the Chicago Park District.

6 "Project" means the expansion of existing fair and  
7 exposition grounds and facilities of the Authority by additions  
8 to the present facilities, by acquisition of the land described  
9 below and by the addition of a structure having a floor area of  
10 approximately 1,100,000 square feet, or any part thereof, and  
11 such other improvements to be located on land to be acquired,  
12 including but not limited to all or a portion of Site A, by  
13 connecting walkways or passageways between the present  
14 facilities and additional structures, and by acquisition and  
15 improvement of Navy Pier.

16 "Expansion Project" means the further expansion of the  
17 grounds, buildings, and facilities of the Authority for its  
18 corporate purposes, including, but not limited to, the  
19 acquisition of land and interests in land, the relocation of  
20 persons and businesses located on land acquired by the  
21 Authority, and the construction, equipping, and operation of  
22 new exhibition and convention space, meeting rooms, support  
23 facilities, and facilities providing retail uses, commercial  
24 uses, and goods and services for the persons attending  
25 conventions, meetings, exhibits, and events at the grounds,  
26 buildings, and facilities of the Authority. "Expansion



1 Project" also includes improvements to land, highways, mass  
2 transit facilities, and infrastructure, whether or not located  
3 on land owned by the Authority, that in the determination of  
4 the Authority are appropriate on account of the improvement of  
5 the Authority's grounds, buildings, and facilities. "Expansion  
6 Project" also includes the renovation and improvement of the  
7 existing grounds, buildings, and facilities of the Authority,  
8 including Navy Pier.

9 "State" means the State of Illinois.

10 "Trustee" means the person serving as Trustee of the  
11 Authority in accordance with the provisions of this amendatory  
12 Act of the 96th General Assembly.

13 "Site A" means the tract of land comprised of a part of the  
14 Illinois Central Railroad Company right-of-way (now known as  
15 the "Illinois Central Gulf Railroad") and a part of the  
16 submerged lands reclaimed by said Railroad as described in the  
17 1919 Lake Front Ordinance, in the Southeast Fractional Quarter  
18 of Section 22, the Southwest Fractional Quarter of Section 22  
19 and the Northeast Fractional Quarter of Section 27, Township 39  
20 North, Range 14 East of the Third Principal Meridian, said  
21 tract of land being described as follows:

22 PARCEL A - NORTH AIR RIGHTS PARCEL

23 All of the real property and space, at and above a  
24 horizontal plane at an elevation of 33.51 feet above  
25 Chicago City Datum, the horizontal limits of which are the  
26 planes formed by projecting vertically upward and downward

1 from the surface of the Earth the boundaries of the  
2 following described parcel of land:

3 Beginning on the westerly line of said Illinois Central  
4 Railroad Company right-of-way at the intersection of the  
5 northerly line of the 23rd Street viaduct, being a line 60  
6 feet (measured perpendicularly) northerly of and parallel  
7 with the centerline of the existing structure, and running  
8 thence northwardly along said westerly right-of-way line,  
9 a distance of 1500.00 feet; thence eastwardly along a line  
10 perpendicular to said westerly right-of-way line, a  
11 distance of 418.419 feet; thence southwardly along an arc  
12 of a circle, convex to the East, with a radius of 915.13  
13 feet, a distance of 207.694 feet to a point which is  
14 364.092 feet (measured perpendicularly) easterly from said  
15 westerly right-of-way line and 1300.00 feet (measured  
16 perpendicularly) northerly of said northerly line of the  
17 23rd Street viaduct; thence continuing along an arc of a  
18 circle, convex to the East, with a radius of 2008.70 feet,  
19 a distance of 154.214 feet to a point which is 301.631 feet  
20 (measured perpendicularly) easterly from said westerly  
21 right-of-way line and 1159.039 feet (measured  
22 perpendicularly) northerly of said northerly line of the  
23 23rd Street viaduct; thence southwardly along a straight  
24 line a distance of 184.018 feet to a point which is 220.680  
25 feet (measured perpendicularly) easterly from said  
26 westerly right-of-way line and 993.782 feet (measured

1 perpendicularly) northerly of said northerly line of the  
2 23rd Street viaduct; thence southwardly along a straight  
3 line, a distance of 66.874 feet to a point which is 220.719  
4 feet (measured perpendicularly) easterly from said  
5 westerly right-of-way line and 926.908 feet (measured  
6 perpendicularly) northerly from the northerly line of the  
7 23rd Street viaduct; thence southwardly along a straight  
8 line, a distance of 64.946 feet to a point which is 199.589  
9 feet (measured perpendicularly) easterly from said  
10 westerly right-of-way line and 865.496 feet (measured  
11 perpendicularly) northerly from said northerly line of the  
12 23rd Street viaduct; thence southwardly along a straight  
13 line, a distance of 865.496 feet to a point on said  
14 northerly line of the 23rd Street viaduct; which point is  
15 200.088 feet easterly from said westerly right-of-way  
16 line, and thence westwardly along the northerly line of  
17 said 23rd Street viaduct, said distance of 200.088 feet to  
18 the point of beginning.

19 There is reserved from the above described parcel of land a  
20 corridor for railroad freight and passenger operations,  
21 said corridor is to be limited in width to a distance of 10  
22 feet normally distant to the left and to the right of the  
23 centerline of Grantor's Northbound Freight Track, and 10  
24 feet normally distant to the left and to the right of the  
25 centerline of Grantor's Southbound Freight Track, the  
26 uppermost limits, or roof, of the railroad freight and

1 passenger corridor shall be established at an elevation of  
2 18 feet above the existing Top of Rail of the aforesaid  
3 Northbound and Southbound freight trackage.

4 PARCEL B - 23RD ST. AIR RIGHTS PARCEL

5 All of the real property and space, at and above a  
6 horizontal plane which is common with the bottom of the  
7 bottom flange of the E. 23rd Street viaduct as it spans  
8 Grantor's operating commuter, freight and passenger  
9 trackage, the horizontal limits of which are the planes  
10 formed by projecting vertically upward and downward from  
11 the surface of the Earth the boundaries of the following  
12 described parcel of land:

13 Beginning on the westerly line of said Illinois Central  
14 Railroad Company right-of-way at the intersection of the  
15 northerly line of the 23rd Street viaduct, being a line 60  
16 feet (measured perpendicularly) northerly of and parallel  
17 with the centerline of the existing structure, and running  
18 thence eastwardly along said northerly line of the 23rd  
19 Street viaduct, a distance of 200.088 feet; thence  
20 southwardly along a straight line, a distance of 120.00  
21 feet to a point on the southerly line of said 23rd Street  
22 viaduct (being the southerly line of the easement granted  
23 to the South Park Commissioners dated September 25, 1922 as  
24 document No. 7803194), which point is 199.773 feet easterly  
25 of said westerly right-of-way line; thence westwardly  
26 along said southerly line of the 23rd Street viaduct, said

1 distance of 199.773 feet to the westerly right-of-way line  
2 and thence northwardly along said westerly right-of-way  
3 line, a distance of 120.00 feet to the point of beginning.

4 PARCEL C - SOUTH AIR RIGHTS PARCEL

5 All of the real property and space, at and above a  
6 horizontal plane at an elevation of 34.51 feet above  
7 Chicago City Datum, the horizontal limits of which are the  
8 planes formed by projecting vertically upward and downward  
9 from the surface of the Earth the boundaries of the  
10 following described parcel of land:

11 Beginning on the westerly line of said Illinois Central  
12 Railroad Company right-of-way at the intersection of the  
13 southerly line of the 23rd Street viaduct, being the  
14 southerly line of the easement granted to the South Park  
15 Commissioners dated September 25, 1922 as document No.  
16 7803194) and running thence eastwardly along said South  
17 line of the 23rd Street viaduct, a distance of 199.773  
18 feet; thence southerly along a straight line, a distance of  
19 169.071 feet to a point which is 199.328 feet (measured  
20 perpendicularly) easterly from said westerly right-of-way  
21 line thence southerly along a straight line, whose  
22 southerly terminus is a point which is 194.66 feet  
23 (measured perpendicularly) easterly from said westerly  
24 right-of-way line and 920.105 feet (measured a distance of  
25 493.34 feet; thence westwardly along a straight line,  
26 perpendicular to said westerly right-of-way line, a

1 distance of 196.263 feet to said westerly right-of-way line  
2 and thence northwardly along the westerly right-of-way, a  
3 distance of 662.40 feet to the point of beginning.

4 Parcels A, B and C herein above described containing  
5 525,228 square feet (12.0576 acres) of land, more or less.

6 AND,

7 SOUTH FEE PARCEL - SOUTH OF NORTH LINE OF I-55

8 A tract of land comprised of a part of the Illinois Central  
9 Railroad Company right-of-way (now known as the "Illinois  
10 Central Gulf Railroad") and a part of the submerged lands  
11 reclaimed by said Railroads as described in the 1919 Lake  
12 Front Ordinance, in the Northeast Fractional Quarter and  
13 the Southeast Fractional Quarter of Section 27, Township 39  
14 North, Range 14 East of the Third Principal Meridian, said  
15 tract of land being described as follows:

16 Beginning at a point on the North line of the 31st Street  
17 viaduct, being a line 50.00 feet (measured  
18 perpendicularly) northerly of and parallel with the South  
19 line of said Southeast Fractional Quarter of Section 27,  
20 which point is 163.518 feet (measured along the northerly  
21 line of said viaduct) easterly of the westerly line of said  
22 Illinois Central Railroad Company, and running thence  
23 northwardly along a straight line, a distance of 1903.228  
24 feet, to a point which is 156.586 feet easterly, and  
25 1850.555 feet northerly of the intersection of said  
26 westerly right-of-way line with the northerly line of said

1 31st Street viaduct, as measured along said westerly line  
2 and a line perpendicular thereto; thence northwardly along  
3 a straight line, a distance of 222.296 feet, to a point  
4 which is 148.535 feet easterly, and 2078.705 feet northerly  
5 of the intersection of said westerly right-of-way line with  
6 the northerly line of said 31st Street viaduct, as measured  
7 along said westerly line and a line perpendicular thereto;  
8 thence northwardly along a straight line, a distance of  
9 488.798 feet, to a point which is 126.789 feet easterly,  
10 and 2567.019 feet northerly of the intersection of said  
11 westerly right-of-way line with the northerly line of said  
12 31st Street viaduct, as measured along said westerly line  
13 and a line perpendicular thereto; thence northwardly along  
14 a straight line, a distance of 458.564 feet, to a point  
15 which is 126.266 feet easterly and 3025.583 feet northerly  
16 of the intersection of said westerly right-of-way line with  
17 the northerly line of said 31st Street viaduct, as measured  
18 along said westerly line and a line perpendicular thereto;  
19 thence northwardly along a straight line, a distance of  
20 362.655 feet, to a point which is 143.70 feet easterly, and  
21 3387.819 feet northerly of the intersection of said  
22 westerly right-of-way line with the northerly line of said  
23 31st street viaduct, as measured along said westerly line  
24 and a line perpendicular thereto; thence northwardly along  
25 a straight line, whose northerly terminus is a point which  
26 is 194.66 feet (measured perpendicularly) easterly from

1       said westerly right-of-way line and 920.105 feet (measured  
2       perpendicularly) South from the southerly line of the 23rd  
3       Street viaduct (being the southerly line of the easement  
4       granted to the South Park Commissioners dated September 25,  
5       1922 as document No. 7803194) a distance of 335.874 feet to  
6       an intersection with a northerly line of the easement for  
7       the overhead structure of the Southwest Expressway System  
8       (as described in Judgement Order No. 67 L 13579 in the  
9       Circuit Court of Cook County), said northerly line  
10      extending from a point on said westerly right-of-way line,  
11      142.47 feet (measured perpendicularly) North of the  
12      intersection of said line with the easterly extension of  
13      the North line of East 25th Street (as shown in Walker  
14      Bros. Addition to Chicago, a subdivision in the Northeast  
15      Fractional Quarter of Section 27 aforesaid) to a point  
16      which is 215.07 feet (measured perpendicularly) North of  
17      said easterly extension of the North line of E. 25th Street  
18      and 396.19 feet (measured perpendicularly) westerly of the  
19      westerly line of Burnham Park (as said westerly line is  
20      described by the City of Chicago by ordinance passed July  
21      21, 1919 and recorded on March 5, 1920 in the Office of the  
22      Recorder of Deeds of Cook County, Illinois as document No.  
23      6753370); thence northeastwardly along the northerly line  
24      of the easement aforesaid, a distance of 36.733 feet to  
25      said point which is 215.07 feet (measured perpendicularly)  
26      North of said easterly extension of the North line of E.



1           25th Street and 396.19 feet (measured perpendicularly)  
2           westerly of said westerly line of Burnham Park; thence  
3           northeastwardly continuing along said easement line, being  
4           a straight line, a distance of 206.321 feet to a point  
5           which is 352.76 feet (measured perpendicularly) North of  
6           said easterly extension of the North line of E. 25th Street  
7           and 211.49 feet (measured perpendicularly) westerly of  
8           said westerly line of Burnham Park; thence northeastwardly  
9           continuing along said easement line, being a straight line,  
10          a distance of 206.308 feet to a point which is 537.36 feet  
11          (measured perpendicularly) North of said easterly  
12          extension of the North line of E. 25th Street and 73.66  
13          feet (measured perpendicularly) westerly of said westerly  
14          line of Burnham Park; thence northeastwardly continuing  
15          along said easement line, being a straight line, a distance  
16          of 219.688 feet to a point on said westerly line of Burnham  
17          Park, which point is 756.46 feet (measured  
18          perpendicularly) North of said easterly extension of the  
19          North line of E. 25th Street; thence southwardly along said  
20          westerly line of Burnham Park, being here a straight line  
21          whose southerly terminus is that point which is 308.0 feet  
22          (measured along said line) South of the intersection of  
23          said line with the North line of 29th Street, extended  
24          East, a distance of 3185.099 feet to a point which is 89.16  
25          feet North of aforesaid southerly terminus; thence  
26          southwestwardly along an arc of a circle, convex to the

1 Southeast, tangent to last described line and having a  
2 radius of 635.34 feet, a distance of 177.175 feet to a  
3 point on that westerly line of Burnham Park which extends  
4 southerly from aforesaid point 308.0 feet South of the  
5 North line of 29th Street, extended East, to a point on the  
6 North line of East 31st Street extended East, which is  
7 250.00 feet (measured perpendicularly) easterly of said  
8 westerly right-of-way line; thence southwardly along said  
9 last described westerly line of Burnham Park, a distance of  
10 857.397 feet to a point which is 86.31 feet (measured along  
11 said line) northerly of aforesaid point on the North line  
12 of East 31st Street extended East; thence southeastwardly  
13 along the arc of a circle, convex to the West, tangent to  
14 last described line and having a radius of 573.69 feet, a  
15 distance of 69.426 feet to a point on the north line of the  
16 aforementioned 31st Street viaduct, and thence West along  
17 said North line, a distance of 106.584 feet to the point of  
18 beginning, in Cook County, Illinois.

19 Containing 1,527,996 square feet (35.0780 acres) of land,  
20 more or less.

21 AND

22 NORTH FEE PARCEL-NORTH OF NORTH LINE OF I-55

23 A tract of land comprised of a part of the Illinois Central  
24 Railroad Company right-of-way (now known as the "Illinois  
25 Central Gulf Railroad") and a part of the submerged lands  
26 reclaimed by said Railroad as described in the 1919 Lake

1 Front Ordinance, in the Northwest Fractional Quarter of  
2 Section 22, the Southwest Fractional Quarter of Section 22,  
3 the Southeast Fractional Quarter of Section 22 and the  
4 Northwest Fractional Quarter of Section 27, Township 39  
5 North, Range 14 East of the Third Principal Meridian, said  
6 tract of land being described as follows:

7 PARCEL A-NORTH OF 23RD STREET

8 Beginning on the easterly line of said Illinois Central  
9 Railroad Company right-of-way (being also the westerly  
10 line of Burnham Park as said westerly line is described in  
11 the 1919 Lake Front Ordinance), at the intersection of the  
12 northerly line of the 23rd Street viaduct, being a line  
13 60.00 feet (measured perpendicularly) northerly of and  
14 parallel with the centerline of the existing structure, and  
15 running thence northwardly along said easterly  
16 right-of-way line, a distance of 2270.472 feet to an  
17 intersection with the North line of E. 18th Street,  
18 extended East, a point 708.495 feet (as measured along said  
19 North line of E. 18th Street, extended East) East from the  
20 westerly right-of-way line of said railroad; thence  
21 continuing northwardly along said easterly right-of-way  
22 line, on a straight line which forms an angle to the left  
23 of 00 degrees 51 minutes 27 seconds with last described  
24 course, a distance of 919.963 feet; thence westwardly along  
25 a straight line which forms an angle of 73 degrees 40  
26 minutes 14 seconds from North to West with last described

1 line, a distance of 86.641 feet; thence southwardly along  
2 the arc of a circle, convex to the East with a radius of  
3 2448.29 feet, a distance of 86.233 feet to a point which is  
4 100.767 feet westerly and 859.910 feet northerly of the  
5 intersection of said easterly right-of-way line with the  
6 North line of E. 18th Street, extended East, as measured  
7 along said easterly line and a line perpendicular thereto;  
8 thence southwardly along a straight line, tangent to last  
9 described arc of a circle, a distance of 436.277 feet to a  
10 point which is 197.423 feet westerly and 434.475 feet  
11 northerly of the intersection of said easterly  
12 right-of-way line with the North line of E. 18th Street,  
13 extended East, as measured along said easterly line and a  
14 line perpendicular thereto; thence southeastwardly along  
15 the arc of a circle, convex to the West, tangent to last  
16 described straight line and having a radius of 1343.75  
17 feet, a distance of 278.822 feet to a point which is  
18 230.646 feet westerly and 158.143 feet northerly of the  
19 intersection of said easterly right-of-way line with the  
20 North line of E. 18th Street, extended East, as measured  
21 along said easterly line and a line perpendicular thereto;  
22 thence southwardly along a straight line, tangent to last  
23 described arc of a circle, a distance of 722.975 feet to a  
24 point which is 434.030 feet (measured perpendicularly)  
25 easterly from the westerly line of said Illinois Central  
26 Railroad right-of-way and 1700.466 feet (measured

1 perpendicular) northerly of the aforementioned northerly  
2 line of the 23rd Street viaduct; thence southwardly along  
3 the arc of a circle, convex to the East, tangent to last  
4 described straight line, with a radius of 2008.70 feet, a  
5 distance of 160.333 feet to a point which is 424.314 feet  
6 (reassured perpendicularly) easterly from said westerly  
7 right-of-way line and 1546.469 feet (measured  
8 perpendicularly) northerly of said North line of the 23rd  
9 Street viaduct; thence southwardly along an arc of a  
10 circle, convex to the East with a radius of 915.13 feet, a  
11 distance of 254.54 feet to a point which is 364.092 feet  
12 (measured perpendicularly) easterly from said westerly  
13 right-of-way line and 1300.00 feet (measured  
14 perpendicularly) northerly of said northerly line of the  
15 23rd Street viaduct; thence continuing along an arc of a  
16 circle, convex to the East, with a radius of 2008.70 feet,  
17 a distance of 154.214 feet to a point which is 301.631 feet  
18 (measured perpendicularly) easterly from said westerly  
19 right-of-way line and 1159.039 feet (measured  
20 perpendicularly) northerly of said northerly line of the  
21 23rd Street viaduct; thence southwardly along a straight  
22 line, a distance of 184.018 feet to a point which is  
23 220.680 feet (measured perpendicularly) easterly from said  
24 westerly right-of-way line and 993.782 feet (measured  
25 perpendicularly) northerly from said northerly line of the  
26 23rd Street viaduct; thence southwardly along a straight

1 line, a distance of 66.874 feet to a point which is 220.719  
2 feet (measured perpendicularly) easterly from said  
3 westerly right-of-way line and 926.908 feet (measured  
4 perpendicularly) northerly from the northerly line of the  
5 23rd Street viaduct; thence southwardly along a straight  
6 line, a distance of 64.946 feet to a point which is 199.589  
7 feet (measured perpendicularly) easterly from said  
8 westerly right-of-way line and 865.496 feet (measured  
9 perpendicularly) northerly from said northerly line of the  
10 23rd Street viaduct; thence southwardly along a straight  
11 line, a distance of 865.496 feet to a point on said  
12 northerly line of the 23rd Street viaduct, which is 200.088  
13 feet easterly from said westerly right-of-way line; and  
14 thence eastwardly along the northerly line of said 23rd  
15 Street viaduct, a distance of 433.847 feet to the point of  
16 beginning.

17 PARCEL B - WEST 23RD STREET

18 Beginning on the easterly line of said Illinois Central  
19 Railroad Company right-of-way (being also the westerly  
20 line of Burnham Park, as said westerly line is described in  
21 the 1919 Lake Front Ordinance), at the intersection of the  
22 northerly line of the 23rd Street viaduct, being a line  
23 60.00 feet (measured perpendicularly) northerly of and  
24 parallel with the centerline of the existing structure; and  
25 running thence westwardly along the northerly line of said  
26 23rd Street viaduct, a distance of 433.847 feet, to a point

1           200.088 feet easterly from the westerly line of said  
2 Illinois Central Railroad right-of-way; thence southwardly  
3 along a straight line, a distance of 120.00 feet to a point  
4 on the southerly line of said 23rd Street viaduct (being  
5 the southerly line of the easement granted to the South  
6 Park Commissioners dated September 25, 1922 as document No.  
7 7803194), which point is 199.773 feet easterly of said  
8 westerly right-of-way line; thence eastwardly along said  
9 southerly line of the 23rd Street viaduct, a distance of  
10 431.789 feet to said easterly right-of-way line; and thence  
11 northwardly along said easterly right-of-way line a  
12 distance of 120.024 feet to the point of beginning,  
13 excepting therefrom that part of the land, property and  
14 space conveyed to Amalgamated Trust and Savings Bank by  
15 deed recorded September 21, 1970 as document No. 21270060,  
16 in Cook County, Illinois.

17           PARCEL C - SOUTH OF 23RD STREET AND NORTH OF NORTH LINE OF  
18 I-55

19           Beginning on the easterly line of said Illinois Central  
20 Railroad Company right-of-way at the intersection of the  
21 southerly line of the 23rd Street viaduct (being the  
22 southerly line of the easement granted to the South Park  
23 Commissioners dated September 25, 1922 as document No.  
24 7803194); and running thence westwardly along said  
25 southerly line of the 23rd Street viaduct, a distance of  
26 431.789 feet, to a point 199.773 feet easterly from the

1 westerly line of said Illinois Central Railroad  
2 right-of-way; thence southwardly along a straight line, a  
3 distance of 169.071 feet to a point which is 199.328 feet  
4 (measured perpendicularly) easterly from said westerly  
5 right-of-way line; thence southwardly along a straight  
6 line, a distance of 751.05 feet to a point which is 194.66  
7 feet (measured perpendicularly) easterly from said  
8 westerly right-of-way line and 920.105 feet (measured  
9 perpendicularly) southerly from said southerly line of the  
10 23rd Street viaduct; thence southwardly along a straight  
11 line whose southerly terminus is a point which is 143.70  
12 feet easterly from said westerly right-of-way line and  
13 3387.819 feet northerly of the intersection of said  
14 westerly right-of-way line with the northerly line of the  
15 31st Street viaduct, (being a line 50.00 feet, measured  
16 perpendicularly, northerly of and parallel with the South  
17 line of the Southeast Fractional Quarter of said Section  
18 27), as measured along said westerly line and a line  
19 perpendicular thereto, a distance of 179.851 feet to an  
20 intersection with a northerly line of the easement for the  
21 overhead bridge structure of the Southwest Expressway  
22 System (as described in Judgment Order No. 67 L 13579 in  
23 the Circuit Court of Cook County), said northerly line  
24 extending from a point of said westerly right-of-way line,  
25 which is 142.47 feet (measured perpendicularly) North of  
26 the easterly extension of the North line of E. 25th Street



1 (as shown in Walker Bros. Addition to Chicago, a  
2 subdivision in the Northeast Fractional Quarter of Section  
3 27 aforesaid) to a point which is 215.07 feet (measured  
4 perpendicularly) North of said easterly extension of the  
5 North line of E. 25th Street and 396.19 feet (measured  
6 perpendicularly) westerly of the easterly line of said  
7 Illinois central Railroad right-of-way (being also the  
8 westerly line of Burnham Park, as said westerly line is  
9 described by the City of Chicago by ordinance passed July  
10 21, 1919 and recorded on March 5, 1920 in the Office of the  
11 Recorder of Deeds of Cook County, Illinois, as document No.  
12 6753370); thence northeastwardly along the northerly line  
13 of the easement aforesaid, a distance of 36.733 feet to a  
14 said point which is 215.07 feet (measured perpendicularly)  
15 North of said easterly extension of the North line of E.  
16 25th Street and 396.19 feet (measured perpendicularly)  
17 westerly of said easterly right-of-way line; thence  
18 northeastwardly continuing along said easement line, being  
19 a straight line, a distance of 206.321 feet to a point  
20 which is 352.76 feet (measured perpendicularly) North of  
21 said easterly extension of the North line of E. 25th Street  
22 and 211.49 feet (measured perpendicularly) westerly of  
23 said easterly right-of-way line; thence northeastwardly  
24 continuing along said easement line, being a straight line,  
25 a distance of 206.308 feet to a point which is 537.36 feet  
26 (measured perpendicularly) North of said easterly

1 extension of the North line of E. 25th Street and 73.66  
2 feet (measured perpendicularly) westerly of said easterly  
3 right-of-way line; thence northeastwardly continuing along  
4 said easement line, being a straight line, a distance of  
5 219.688 feet to a point on said easterly right-of-way line,  
6 which point is 756.46 feet (measured perpendicularly)  
7 North of said easterly extension of the North line of E.  
8 25th Street; and thence northwardly along said easterly  
9 right-of-way line, a distance of 652.596 feet, to the point  
10 of beginning. Excepting therefrom that part of the land,  
11 property and space conveyed to Amalgamated Trust Savings  
12 Bank, as Trustee, under a trust agreement dated January 12,  
13 1978 and known as Trust No. 3448, in Cook County, Illinois.

14 PARCEL D

15 All the space within the boundaries of the following  
16 described perimeter between the horizontal plane of plus  
17 27.00 feet and plus 47.3 feet Chicago City Datum:  
18 Commencing at the Northeast corner of Lot 3 in Block 1 in  
19 McCormick City Subdivision being a resubdivision of  
20 McCormick Inn Subdivision (recorded September 26, 1962 as  
21 Document No. 18601678) and a subdivision of adjacent lands  
22 recorded January 12, 1971 as Document No. 21369281 in  
23 Section 27, Township 39 North, Range 14, East of the Third  
24 Principal Meridian, thence Westerly along the Northerly  
25 line of said McCormick Inn Subdivision to a point which is  
26 77 feet East of the Westerly line of McCormick Inn

1 Subdivision (lying at +27.00 feet C.C.D.) for a place of  
2 beginning; thence Westerly a distance of 77.00 feet above  
3 the horizontal plane +27.00 feet above Chicago City Datum  
4 and below +47.3 feet above Chicago City Datum to the  
5 Northwest corner of McCormick Inn Subdivision; thence  
6 South along the West line of McCormick Inn Subdivision a  
7 distance of 36 feet to a point; thence East 23 feet to a  
8 point along a line which is perpendicular to the last  
9 described line; thence North 12 feet to a point along a  
10 line which is perpendicular to the last described line;  
11 thence East 54 feet to a point along a line which is  
12 perpendicular to the last described line; thence North 24  
13 feet along a line which is perpendicular to the last  
14 described line to the place of beginning. (Parcel D has  
15 been included in this Act to provide a means for the  
16 Authority to acquire an easement or fee title to a part of  
17 McCormick Inn to permit the construction of the pedestrian  
18 spine to connect the Project with Donnelley Hall.)

19 Containing 1,419,953 square feet (32.5970 acres) of land,  
20 more or less.

21 "Site B" means an area of land (including all air rights  
22 related thereto) in the City of Chicago, Cook County, Illinois,  
23 within the following boundaries:

24 Beginning at the intersection of the north line of East  
25 Cermak Road and the center line of South Indiana Avenue;  
26 thence east along the north line of East Cermak Road and

1 continuing along said line as said north line of East  
2 Cermak Road is extended, to its intersection with the  
3 westerly line of the right-of-way of the Illinois Central  
4 Gulf Railroad; thence southeasterly along said line to its  
5 intersection with the north line of the Twenty-third Street  
6 viaduct; thence northeasterly along said line to its  
7 intersection with the easterly line of the right-of-way of  
8 the Illinois Central Gulf Railroad; thence southeasterly  
9 along said line to the point of intersection with the west  
10 line of the right-of-way of the Adlai E. Stevenson  
11 Expressway; thence southwesterly along said line and then  
12 west along the inside curve of the west and north lines of  
13 the right-of-way of the Adlai E. Stevenson Expressway,  
14 following the curve of said right-of-way, and continuing  
15 along the north line of the right-of-way of the Adlai E.  
16 Stevenson Expressway to its intersection with the center  
17 line of South Indiana Avenue; thence northerly along said  
18 line to the point of beginning.

19 ALSO

20 Beginning at the intersection of the center line of  
21 East Cermak Road at its intersection with the center line  
22 of South Indiana Avenue; thence northerly along the center  
23 line of South Indiana Avenue to its intersection with the  
24 center line of East Twenty-first Street; thence easterly  
25 along said line to its intersection with the center line of  
26 South Prairie Avenue; thence south along said line to its

1 intersection with the center line of East Cermak Road;  
2 thence westerly along said line to the point of beginning.  
3 (Source: P.A. 96-898, eff. 5-27-10.)

4 (70 ILCS 210/3) (from Ch. 85, par. 1223)

5 Sec. 3. There is hereby created a political subdivision,  
6 unit of local government with only those powers authorized by  
7 law, body politic and municipal corporation by the name and  
8 style of Metropolitan Public Pier and Exposition Authority in  
9 the metropolitan area.

10 The Authority may sue and be sued in its corporate name but  
11 execution shall not in any case issue against any real property  
12 of the Authority. It may adopt a common seal and change the  
13 same at pleasure. The principal office of the Authority shall  
14 be in the City of Chicago.

15 (Source: P.A. 86-17; 87-733.)

16 (70 ILCS 210/5) (from Ch. 85, par. 1225)

17 Sec. 5. The Metropolitan Public Pier and Exposition  
18 Authority shall also have the following rights and powers:

19 (a) To accept from Chicago Park Fair, a corporation, an  
20 assignment of whatever sums of money it may have received  
21 from the Fair and Exposition Fund, allocated by the  
22 Department of Agriculture of the State of Illinois, and  
23 Chicago Park Fair is hereby authorized to assign, set over  
24 and transfer any of those funds to the Metropolitan Public

1 ~~Pier and~~ Exposition Authority. The Authority has the right  
2 and power hereafter to receive sums as may be distributed  
3 to it by the Department of Agriculture of the State of  
4 Illinois from the Fair and Exposition Fund pursuant to the  
5 provisions of Sections 5, 6i, and 28 of the State Finance  
6 Act. All sums received by the Authority shall be held in  
7 the sole custody of the secretary-treasurer of the  
8 Metropolitan Public ~~Pier and~~ Exposition Board.

9 (b) To accept the assignment of, assume and execute any  
10 contracts heretofore entered into by Chicago Park Fair.

11 (c) To acquire, own, construct, equip, lease, operate  
12 and maintain grounds, buildings and facilities to carry out  
13 its corporate purposes and duties, and to carry out or  
14 otherwise provide for the recreational, cultural,  
15 commercial or residential development of Navy Pier,  
16 including, but not limited to, the right to enter into a  
17 lease, license, or management agreement with any person to  
18 provide for the recreational, cultural, commercial or  
19 residential development of Navy Pier, and to fix and  
20 collect just, reasonable and nondiscriminatory charges for  
21 the use thereof. The charges so collected shall be made  
22 available to defray the reasonable expenses of the  
23 Authority and to pay the principal of and the interest upon  
24 any revenue bonds issued by the Authority. The Authority  
25 shall be subject to and comply with the Lake Michigan and  
26 Chicago Lakefront Protection Ordinance, the Chicago

1 Building Code, the Chicago Zoning Ordinance, and all  
2 ordinances and regulations of the City of Chicago contained  
3 in the following Titles of the Municipal Code of Chicago:  
4 Businesses, Occupations and Consumer Protection; Health  
5 and Safety; Fire Prevention; Public Peace, Morals and  
6 Welfare; Utilities and Environmental Protection; Streets,  
7 Public Ways, Parks, Airports and Harbors; Electrical  
8 Equipment and Installation; Housing and Economic  
9 Development (only Chapter 5-4 thereof); and Revenue and  
10 Finance (only so far as such Title pertains to the  
11 Authority's duty to collect taxes on behalf of the City of  
12 Chicago).

13 (d) To enter into contracts treating in any manner with  
14 the objects and purposes of this Act.

15 (e) To lease any buildings to the Adjutant General of  
16 the State of Illinois for the use of the Illinois National  
17 Guard or the Illinois Naval Militia.

18 (f) To exercise the right of eminent domain by  
19 condemnation proceedings in the manner provided by the  
20 Eminent Domain Act, including, with respect to Site B only,  
21 the authority to exercise quick take condemnation by  
22 immediate vesting of title under Article 20 of the Eminent  
23 Domain Act, to acquire any privately owned real or personal  
24 property and, with respect to Site B only, public property  
25 used for rail transportation purposes (but no such taking  
26 of such public property shall, in the reasonable judgment

1 of the owner, interfere with such rail transportation) for  
2 the lawful purposes of the Authority in Site A, at Navy  
3 Pier, and at Site B. Just compensation for property taken  
4 or acquired under this paragraph shall be paid in money or,  
5 notwithstanding any other provision of this Act and with  
6 the agreement of the owner of the property to be taken or  
7 acquired, the Authority may convey substitute property or  
8 interests in property or enter into agreements with the  
9 property owner, including leases, licenses, or  
10 concessions, with respect to any property owned by the  
11 Authority, or may provide for other lawful forms of just  
12 compensation to the owner. Any property acquired in  
13 condemnation proceedings shall be used only as provided in  
14 this Act. Except as otherwise provided by law, the City of  
15 Chicago shall have a right of first refusal prior to any  
16 sale of any such property by the Authority to a third party  
17 other than substitute property. The Authority shall  
18 develop and implement a relocation plan for businesses  
19 displaced as a result of the Authority's acquisition of  
20 property. The relocation plan shall be substantially  
21 similar to provisions of the Uniform Relocation Assistance  
22 and Real Property Acquisition Act and regulations  
23 promulgated under that Act relating to assistance to  
24 displaced businesses. To implement the relocation plan the  
25 Authority may acquire property by purchase or gift or may  
26 exercise the powers authorized in this subsection (f),



1           except the immediate vesting of title under Article 20 of  
2           the Eminent Domain Act, to acquire substitute private  
3           property within one mile of Site B for the benefit of  
4           displaced businesses located on property being acquired by  
5           the Authority. However, no such substitute property may be  
6           acquired by the Authority unless the mayor of the  
7           municipality in which the property is located certifies in  
8           writing that the acquisition is consistent with the  
9           municipality's land use and economic development policies  
10          and goals. The acquisition of substitute property is  
11          declared to be for public use. In exercising the powers  
12          authorized in this subsection (f), the Authority shall use  
13          its best efforts to relocate businesses within the area of  
14          McCormick Place or, failing that, within the City of  
15          Chicago.

16           (g) To enter into contracts relating to construction  
17          projects which provide for the delivery by the contractor  
18          of a completed project, structure, improvement, or  
19          specific portion thereof, for a fixed maximum price, which  
20          contract may provide that the delivery of the project,  
21          structure, improvement, or specific portion thereof, for  
22          the fixed maximum price is insured or guaranteed by a third  
23          party capable of completing the construction.

24           (h) To enter into agreements with any person with  
25          respect to the use and occupancy of the grounds, buildings,  
26          and facilities of the Authority, including concession,

1 license, and lease agreements on terms and conditions as  
2 the Authority determines. Notwithstanding Section 24,  
3 agreements with respect to the use and occupancy of the  
4 grounds, buildings, and facilities of the Authority for a  
5 term of more than one year shall be entered into in  
6 accordance with the procurement process provided for in  
7 Section 25.1.

8 (i) To enter into agreements with any person with  
9 respect to the operation and management of the grounds,  
10 buildings, and facilities of the Authority or the provision  
11 of goods and services on terms and conditions as the  
12 Authority determines.

13 (j) After conducting the procurement process provided  
14 for in Section 25.1, to enter into one or more contracts to  
15 provide for the design and construction of all or part of  
16 the Authority's Expansion Project grounds, buildings, and  
17 facilities. Any contract for design and construction of the  
18 Expansion Project shall be in the form authorized by  
19 subsection (g), shall be for a fixed maximum price not in  
20 excess of the funds that are authorized to be made  
21 available for those purposes during the term of the  
22 contract, and shall be entered into before commencement of  
23 construction.

24 (k) To enter into agreements, including project  
25 agreements with labor unions, that the Authority deems  
26 necessary to complete the Expansion Project or any other

1 construction or improvement project in the most timely and  
2 efficient manner and without strikes, picketing, or other  
3 actions that might cause disruption or delay and thereby  
4 add to the cost of the project.

5 (1) To provide incentives to organizations and  
6 entities that agree to make use of the grounds, buildings,  
7 and facilities of the Authority for conventions, meetings,  
8 or trade shows. The incentives may take the form of  
9 discounts from regular fees charged by the Authority,  
10 subsidies for or assumption of the costs incurred with  
11 respect to the convention, meeting, or trade show, or other  
12 inducements. The Authority shall award incentives to  
13 attract large conventions, meetings, and trade shows to its  
14 facilities under the terms set forth in this subsection (1)  
15 from amounts appropriated to the Authority from the  
16 Metropolitan Pier and Exposition Authority Incentive Fund  
17 for this purpose.

18 No later than May 15 of each year, the Chief Executive  
19 Officer of the ~~Metropolitan Pier and Exposition~~ Authority  
20 shall certify to the State Comptroller and the State  
21 Treasurer the amounts of incentive grant funds used during  
22 the current fiscal year to provide incentives for  
23 conventions, meetings, or trade shows that (i) have been  
24 approved by the Authority, in consultation with an  
25 organization meeting the qualifications set out in Section  
26 5.6 of this Act, provided the Authority has entered into a

1 marketing agreement with such an organization, (ii)  
2 demonstrate registered attendance in excess of 5,000  
3 individuals or in excess of 10,000 individuals, as  
4 appropriate, and (iii) but for the incentive, would not  
5 have used the facilities of the Authority for the  
6 convention, meeting, or trade show. The State Comptroller  
7 may request that the Auditor General conduct an audit of  
8 the accuracy of the certification. If the State Comptroller  
9 determines by this process of certification that incentive  
10 funds, in whole or in part, were disbursed by the Authority  
11 by means other than in accordance with the standards of  
12 this subsection (1), then any amount transferred to the  
13 Metropolitan Pier and Exposition Authority Incentive Fund  
14 shall be reduced during the next subsequent transfer in  
15 direct proportion to that amount determined to be in  
16 violation of the terms set forth in this subsection (1).

17 On July 15, 2012, the Comptroller shall order  
18 transferred, and the Treasurer shall transfer, into the  
19 Metropolitan Pier and Exposition Authority Incentive Fund  
20 from the General Revenue Fund the sum of \$7,500,000 plus an  
21 amount equal to the incentive grant funds certified by the  
22 Chief Executive Officer as having been lawfully paid under  
23 the provisions of this Section in the previous 2 fiscal  
24 years that have not otherwise been transferred into the  
25 Metropolitan Pier and Exposition Authority Incentive Fund,  
26 provided that transfers in excess of \$15,000,000 shall not

1 be made in any fiscal year.

2 On July 15, 2013, the Comptroller shall order  
3 transferred, and the Treasurer shall transfer, into the  
4 Metropolitan Pier and Exposition Authority Incentive Fund  
5 from the General Revenue Fund the sum of \$7,500,000 plus an  
6 amount equal to the incentive grant funds certified by the  
7 Chief Executive Officer as having been lawfully paid under  
8 the provisions of this Section in the previous fiscal year  
9 that have not otherwise been transferred into the  
10 Metropolitan Pier and Exposition Authority Incentive Fund,  
11 provided that transfers in excess of \$15,000,000 shall not  
12 be made in any fiscal year.

13 On July 15, 2014, and every year thereafter, the  
14 Comptroller shall order transferred, and the Treasurer  
15 shall transfer, into the Metropolitan Pier and Exposition  
16 Authority Incentive Fund from the General Revenue Fund an  
17 amount equal to the incentive grant funds certified by the  
18 Chief Executive Officer as having been lawfully paid under  
19 the provisions of this Section in the previous fiscal year  
20 that have not otherwise been transferred into the  
21 Metropolitan Pier and Exposition Authority Incentive Fund,  
22 provided that (1) no transfers with respect to any previous  
23 fiscal year shall be made after the transfer has been made  
24 with respect to the 2017 fiscal year and (2) transfers in  
25 excess of \$15,000,000 shall not be made in any fiscal year.

26 After a transfer has been made under this subsection

1 (1), the Chief Executive Officer shall file a request for  
2 payment with the Comptroller evidencing that the incentive  
3 grants have been made and the Comptroller shall thereafter  
4 order paid, and the Treasurer shall pay, the requested  
5 amounts to the ~~Metropolitan Pier and Exposition~~ Authority.

6 In no case shall more than \$5,000,000 be used in any  
7 one year by the Authority for incentives granted  
8 conventions, meetings, or trade shows with a registered  
9 attendance of more than 5,000 and less than 10,000. Amounts  
10 in the Metropolitan Pier and Exposition Authority  
11 Incentive Fund shall only be used by the Authority for  
12 incentives paid to attract large conventions, meetings,  
13 and trade shows to its facilities as provided in this  
14 subsection (1).

15 (1-5) The Village of Rosemont shall provide incentives  
16 from amounts transferred into the Convention Center  
17 Support Fund to retain and attract conventions, meetings,  
18 or trade shows to the Donald E. Stephens Convention Center  
19 under the terms set forth in this subsection (1-5).

20 No later than May 15 of each year, the Mayor of the  
21 Village of Rosemont or his or her designee shall certify to  
22 the State Comptroller and the State Treasurer the amounts  
23 of incentive grant funds used during the previous fiscal  
24 year to provide incentives for conventions, meetings, or  
25 trade shows that (1) have been approved by the Village, (2)  
26 demonstrate registered attendance in excess of 5,000

1 individuals, and (3) but for the incentive, would not have  
2 used the Donald E. Stephens Convention Center facilities  
3 for the convention, meeting, or trade show. The State  
4 Comptroller may request that the Auditor General conduct an  
5 audit of the accuracy of the certification.

6 If the State Comptroller determines by this process of  
7 certification that incentive funds, in whole or in part,  
8 were disbursed by the Village by means other than in  
9 accordance with the standards of this subsection (1-5),  
10 then the amount transferred to the Convention Center  
11 Support Fund shall be reduced during the next subsequent  
12 transfer in direct proportion to that amount determined to  
13 be in violation of the terms set forth in this subsection  
14 (1-5).

15 On July 15, 2012, and each year thereafter, the  
16 Comptroller shall order transferred, and the Treasurer  
17 shall transfer, into the Convention Center Support Fund  
18 from the General Revenue Fund the amount of \$5,000,000 for  
19 (i) incentives to attract large conventions, meetings, and  
20 trade shows to the Donald E. Stephens Convention Center,  
21 and (ii) to be used by the Village of Rosemont for the  
22 repair, maintenance, and improvement of the Donald E.  
23 Stephens Convention Center and for debt service on debt  
24 instruments issued for those purposes by the village. No  
25 later than 30 days after the transfer, the Comptroller  
26 shall order paid, and the Treasurer shall pay, to the

1 Village of Rosemont the amounts transferred.

2 (m) To enter into contracts with any person conveying  
3 the naming rights or other intellectual property rights  
4 with respect to the grounds, buildings, and facilities of  
5 the Authority.

6 (n) To enter into grant agreements with the Chicago  
7 Convention and Tourism Bureau providing for the marketing  
8 of the convention facilities to large and small  
9 conventions, meetings, and trade shows and the promotion of  
10 the travel industry in the City of Chicago, provided such  
11 agreements meet the requirements of Section 5.6 of this  
12 Act. Receipts of the Authority from the increase in the  
13 airport departure tax authorized by Section 13(f) of this  
14 amendatory Act of the 96th General Assembly and, subject to  
15 appropriation to the Authority, funds deposited in the  
16 Chicago Travel Industry Promotion Fund pursuant to Section  
17 6 of the Hotel Operators' Occupation Tax Act shall be  
18 granted to the Bureau for such purposes.

19 (Source: P.A. 100-23, eff. 7-6-17.)

20 (70 ILCS 210/5.4)

21 Sec. 5.4. Exhibitor rights and work rule reforms.

22 (a) Legislative findings.

23 (1) The Authority is a political subdivision of the  
24 State of Illinois subject to the plenary authority of the



1 General Assembly and was created for the benefit of the  
2 general public to promote business, industry, commerce,  
3 and tourism within the City of Chicago and the State of  
4 Illinois.

5 (2) The Authority owns and operates McCormick Place and  
6 Navy Pier, which have collectively 2.8 million square feet  
7 of exhibit hall space, 700,000 square feet of meeting room  
8 space.

9 (3) The Authority is a vital economic engine that  
10 annually generates 65,000 jobs and \$8 billion of economic  
11 activity for the State of Illinois through the trade shows,  
12 conventions, and other meetings held and attended at  
13 McCormick Place and Navy Pier.

14 (4) The Authority supports the operation of McCormick  
15 Place and Navy Pier through not only fees on the rental of  
16 exhibit and meeting room space, electrical and utility  
17 service, food and beverage services, and parking, but also  
18 hotel room rates paid by persons staying at the  
19 Authority-owned hotel.

20 (5) The Authority has a compelling and proprietary  
21 interest in the success, competitiveness, and continued  
22 viability of McCormick Place and Navy Pier as the owner and  
23 operator of the convention facilities and its obligation to  
24 ensure that these facilities produce sufficient operating  
25 revenues.

26 (6) The Authority's convention facilities were

1 constructed and renovated through the issuance of public  
2 bonds that are directly repaid by State hotel, auto rental,  
3 food and beverage, and airport and departure taxes paid  
4 principally by persons who attend, work at, exhibit, and  
5 provide goods and services to conventions, shows,  
6 exhibitions, and meetings at McCormick Place and Navy Pier.

7 (7) State law also dedicates State occupation and use  
8 tax revenues to fulfill debt service obligations on these  
9 bonds should State hotel, auto rental, food and beverage,  
10 and airport and departure taxes fail to generate sufficient  
11 revenue.

12 (8) Through fiscal year 2010, \$55 million in State  
13 occupation and use taxes will have been allocated to make  
14 debt service payments on the Authority's bonds due to  
15 shortfalls in State hotel, auto rental, food and beverage,  
16 and airport and departure taxes. These shortfalls are  
17 expected to continue in future fiscal years and would  
18 require the annual dedication of approximately \$40 million  
19 in State occupation and use taxes to fulfill debt service  
20 payments.

21 (9) In 2009, managers of the International Plastics  
22 Showcase announced that 2009 was the last year they would  
23 host their exhibition at McCormick Place, as they had since  
24 1971, because union labor work rules and electric and food  
25 service costs make it uneconomical for the show managers  
26 and exhibitors to use McCormick Place as a convention venue

1 as compared to convention facilities in Orlando, Florida  
2 and Las Vegas, Nevada. The exhibition used over 740,000  
3 square feet of exhibit space, attracted over 43,000  
4 attendees, generated \$4.8 million of revenues to McCormick  
5 Place, and raised over \$200,000 in taxes to pay debt  
6 service on convention facility bonds.

7 (10) After the International Plastics Showcase  
8 exhibition announced its departure, other conventions and  
9 exhibitions managers and exhibitors also stated that they  
10 would not return to McCormick Place and Navy Pier for the  
11 same reasons cited by the International Plastics Showcase  
12 exhibition. In addition, still other managers and  
13 exhibitors stated that they would not select McCormick  
14 Place as a convention venue unless the union labor work  
15 rules and electrical and food service costs were made  
16 competitive with those in Orlando and Las Vegas.

17 (11) The General Assembly created the Joint Committee  
18 on the Metropolitan Pier and Exposition Authority to  
19 conduct hearings and obtain facts to determine how union  
20 labor work rules and electrical and food service costs make  
21 McCormick Place and Navy Pier uneconomical as a convention  
22 venue.

23 (12) Witness testimony and fact-gathering revealed  
24 that while the skilled labor provided by trade unions at  
25 McCormick Place and Navy Pier is second to none and is  
26 actually "exported" to work on conventions and exhibitions

1 held in Orlando and Las Vegas, restrictive work rules on  
2 the activities show exhibitors may perform present  
3 exhibitors and show managers with an uninviting atmosphere  
4 and result in significantly higher costs than competing  
5 convention facilities.

6 (13) Witness testimony and fact-gathering also  
7 revealed that the mark-up on electrical and food service  
8 imposed by the Authority to generate operating revenue for  
9 McCormick Place and Navy Pier also substantially increased  
10 exhibitor and show organizer costs to the point of excess  
11 when compared to competing convention facilities.

12 (14) Witness testimony and fact-gathering further  
13 revealed that the additional departure of conventions,  
14 exhibitions, and trade shows from Authority facilities  
15 threatens the continued economic viability of these  
16 facilities and the stability of sufficient tax revenues  
17 necessary to support debt service.

18 (15) In order to safeguard the Authority's and State of  
19 Illinois' shared compelling and proprietary interests in  
20 McCormick Place and Navy Pier and in response to local  
21 economic needs, the provisions contained in this Section  
22 set forth mandated changes and reforms to restore and  
23 ensure that (i) the Authority's facilities remain  
24 economically competitive with other convention venues and  
25 (ii) conventions, exhibitions, trade shows, and other  
26 meetings are attracted to and retained at Authority

1 facilities by producing an exhibitor-friendly environment  
2 and by reducing costs for exhibitors and show managers.

3 (16) The provisions set forth in this Section are  
4 reasonable, necessary, and narrowly tailored to safeguard  
5 the Authority's and State of Illinois' shared and  
6 compelling proprietary interests and respond to local  
7 economic needs as compared to the available alternative set  
8 forth in House Bill 4900 of the 96th General Assembly and  
9 proposals submitted to the Joint Committee on the  
10 Metropolitan Pier and Exposition Authority. Action by the  
11 State offers the only comprehensive means to remedy the  
12 circumstances set forth in these findings, despite the  
13 concerted and laudable voluntary efforts of the Authority,  
14 labor unions, show contractors, show managers, and  
15 exhibitors.

16 (b) Definitions. As used in this Section:

17 "Booth" means the demarcated exhibit space of an  
18 exhibitor on Authority premises.

19 "Contractor" or "show contractor" means any person who  
20 contracts with the Authority, an exhibitor, or with the  
21 manager of a show to provide any services related to  
22 drayage, rigging, carpentry, decorating, electrical,  
23 maintenance, mechanical, and food and beverage services or  
24 related trades and duties for shows on Authority premises.

25 "Exhibitor" or "show exhibitor" means any person who

1 contracts with the Authority or with a manager or  
2 contractor of a show held or to be held on Authority  
3 premises.

4 "Exhibitor employee" means any person who has been  
5 employed by the exhibitor as a full-time employee for a  
6 minimum of 6 months before the show's opening date.

7 "Hand tools" means cordless tools, power tools, and  
8 other tools as determined by the Authority.

9 "Licensee" means any entity that uses the Authority's  
10 premises.

11 "Manager" or "show manager" means any person that owns  
12 or manages a show held or to be held on Authority premises.

13 "Personally owned vehicles" means the vehicles owned  
14 by show exhibitors or the show management, excluding  
15 commercially registered trucks, vans, and other vehicles  
16 as determined by the Authority.

17 "Premises" means grounds, buildings, and facilities of  
18 the Authority.

19 "Show" means a convention, exposition, trade show,  
20 event, or meeting held on Authority premises by a show  
21 manager or show contractor on behalf of a show manager.

22 "2011 Settlement Agreement" means the agreement that  
23 the Authority made and entered into with the Chicago  
24 Regional Council of Carpenters, not including any  
25 revisions or amendments, and filed with the Illinois  
26 Secretary of State Index Department and designated as

1 97-GA-A01.

2 "Union employees" means workers represented by a labor  
3 organization, as defined in the National Labor Relations  
4 Act, providing skilled labor services to exhibitors, a show  
5 manager, or a show contractor on Authority premises.

6 (c) Exhibitor rights.

7 In order to control costs, increase the  
8 competitiveness, and promote and provide for the economic  
9 stability of Authority premises, all Authority contracts  
10 with exhibitors, contractors, and managers shall include  
11 the following minimum terms and conditions:

12 (1) Consistent with safety and the skills and training  
13 necessary to perform the task, as determined by the  
14 Authority, an exhibitor and exhibitor employees are  
15 permitted in a booth of any size with the use of the  
16 exhibitor's ladders and hand tools to:

17 (i) set-up and dismantle exhibits displayed on  
18 Authority premises;

19 (ii) assemble and disassemble materials,  
20 machinery, or equipment on Authority premises; and

21 (iii) install all signs, graphics, props,  
22 balloons, other decorative items, and the exhibitor's  
23 own drapery, including the skirting of exhibitor  
24 tables, on the Authority's premises.

25 (2) An exhibitor and exhibitor employees are permitted

1 in a booth of any size to deliver, set-up, plug in,  
2 interconnect, and operate an exhibitor's electrical  
3 equipment, computers, audio-visual devices, and other  
4 equipment.

5 (3) An exhibitor and exhibitor employees are permitted  
6 in a booth of any size to skid, position, and re-skid all  
7 exhibitor material, machinery, and equipment on Authority  
8 premises.

9 (4) An exhibitor and exhibitor employees are  
10 prohibited at any time from using scooters, forklifts,  
11 pallet jacks, condors, scissors lifts, motorized dollies,  
12 or similar motorized or hydraulic equipment on Authority  
13 premises.

14 (5) The Authority shall designate areas, in its  
15 discretion, where exhibitors may unload and load exhibitor  
16 materials from privately owned vehicles at Authority  
17 premises with the use of non-motorized hand trucks and  
18 dollies.

19 (6) On Monday through Friday for any consecutive 8-hour  
20 period during the hours of 6:00 a.m. and 10:00 p.m., union  
21 employees on Authority premises shall be paid  
22 straight-time hourly wages plus fringe benefits. Union  
23 employees shall be paid straight-time and a half hourly  
24 wages plus fringe benefits for labor services provided  
25 after any consecutive 8-hour period; provided, however,  
26 that between the hours of midnight and 6:00 a.m. union



1 employees shall be paid double straight-time wages plus  
2 fringe benefits for labor services.

3 (7) On Monday through Friday for any consecutive 8-hour  
4 period during the hours of 6:00 a.m. and 10:00 p.m., a show  
5 manager or contractor shall charge an exhibitor only for  
6 labor services provided by union employees on Authority  
7 premises based on straight-time hourly wages plus fringe  
8 benefits along with a reasonable mark-up. After any  
9 consecutive 8-hour period, a show manager or contractor  
10 shall charge an exhibitor only for labor services provided  
11 by union employees based on straight-time and a half hourly  
12 wages plus fringe benefits along with a reasonable mark-up;  
13 provided, however, that between the hours of midnight and  
14 6:00 a.m. a show manager or contractor shall charge an  
15 exhibitor only for labor services provided by union  
16 employees based on double straight-time wages plus fringe  
17 benefits along with a reasonable mark-up.

18 (8) (Blank).

19 (9) (Blank).

20 (10) (Blank).

21 (11) (Blank).

22 (12) The Authority has the power to determine, after  
23 consultation with the Advisory Council, the work  
24 jurisdiction and scope of work of union employees on  
25 Authority premises during the move-in, move-out, and run of  
26 a show, provided that any affected labor organization may

1 contest the Authority's determination through a binding  
2 decision of an independent, third-party arbitrator. When  
3 making the determination, the Authority or arbitrator, as  
4 the case may be, shall consider the training and skills  
5 required to perform the task, past practices on Authority  
6 premises, safety, and the need for efficiency and exhibitor  
7 satisfaction. These factors shall be considered in their  
8 totality and not in isolation. The Authority's  
9 determination must be made in writing, set forth an  
10 explanation and statement of the reason or reasons  
11 supporting the determination, and be provided to each  
12 affected labor organization. The changes in this item (12)  
13 by this amendatory Act of the 97th General Assembly are  
14 declarative of existing law and shall not be construed as a  
15 new enactment. Nothing in this item permits the Authority  
16 to eliminate any labor organization representing union  
17 employees that provide labor services on the move-in,  
18 move-out, and run of the show as of the effective date of  
19 this amendatory Act of the 96th General Assembly.

20 (13) (Blank).

21 (14) An exhibitor or show manager may request by name  
22 specific union employees to provide labor services on  
23 Authority premises consistent with all State and federal  
24 laws. Union employees requested by an exhibitor shall take  
25 priority over union employees requested by a show manager.

26 (15) A show manager or show contractor on behalf of a

1 show manager may retain an electrical contractor approved  
2 by the Authority or Authority-provisioned electrical  
3 services to provide electrical services on the premises. If  
4 a show manager or show contractor on behalf of a show  
5 manager retains Authority-provisioned electrical services,  
6 then the Authority shall offer these services at a rate not  
7 to exceed the cost of providing those services.

8 (16) Crew sizes for any task or operation shall not  
9 exceed 2 persons unless, after consultation with the  
10 Advisory Council, the Authority determines otherwise based  
11 on the task, skills, and training required to perform the  
12 task and on safety.

13 (17) An exhibitor may bring food and beverages on the  
14 premises of the Authority for personal consumption.

15 (18) Show managers and contractors shall comply with  
16 any audit performed under subsection (e) of this Section.

17 (19) A show manager or contractor shall charge an  
18 exhibitor only for labor services provided by union  
19 employees on Authority premises on a minimum half-hour  
20 basis.

21 The Authority has the power to implement, enforce, and  
22 administer the exhibitor rights set forth in this subsection,  
23 including the promulgation of rules. The Authority also has the  
24 power to determine violations of this subsection and implement  
25 appropriate remedies, including, but not limited to, barring  
26 violators from Authority premises. The provisions set forth in

1 this Section are binding and equally applicable to any show  
2 conducted at Navy Pier, and this statement of the law is  
3 declarative of existing law and shall not be construed as a new  
4 enactment. The Authority may waive the applicability of only  
5 item (6) of this subsection (c) to the extent necessary and  
6 required to comply with paragraph 1 of Section F of the 2011  
7 Settlement Agreement, as set forth on Page 12 of that  
8 Agreement.

9 (d) Advisory Council.

10 (1) An Advisory Council is hereby established to ensure  
11 an active and productive dialogue between all affected  
12 stakeholders to ensure exhibitor satisfaction for  
13 conventions, exhibitions, trade shows, and meetings held  
14 on Authority premises.

15 (2) The composition of the Council shall be determined  
16 by the Authority consistent with its existing practice for  
17 labor-management relations.

18 (3) The Council shall hold meetings no less than once  
19 every 90 days.

20 (e) Audit of exhibitor rights.

21 The Authority shall retain the services of a person to  
22 complete, at least once per calendar year, a financial  
23 statement audit and compliance attestation engagement that may  
24 consist of an examination or an agreed-upon procedures

1 engagement that, in the opinion of the licensed public  
2 accounting firm selected by the Authority in accordance with  
3 the provisions of this Act and with the concurrence of the  
4 Authority, is better suited to determine and verify compliance  
5 with the exhibitor rights set forth in this Section, and that  
6 cost reductions or other efficiencies resulting from the  
7 exhibitor rights have been fairly passed along to exhibitors.  
8 In the event an agreed-upon procedures engagement is performed,  
9 the Authority shall first consult with the Advisory Committee  
10 and solicit its suggestions and advice with respect to the  
11 specific procedures to be agreed upon in the engagement.  
12 Thereafter, the public accounting firm and the Authority shall  
13 agree upon the specific procedures to be followed in the  
14 engagement. It is intended that the design of the engagement  
15 and the procedures to be followed shall allow for flexibility  
16 in targeting specific areas for examination and to revise the  
17 procedures where appropriate for achieving the purpose of the  
18 engagement. The financial statement audit shall be performed in  
19 accordance with generally accepted auditing standards. The  
20 compliance attestation engagement shall be (i) performed in  
21 accordance with attestation standards established by the  
22 American Institute of Certified Public Accountants and shall  
23 examine the compliance with the requirements set forth in this  
24 Section and (ii) conducted by a licensed public accounting  
25 firm, selected by the Authority from a list of firms  
26 prequalified to do business with the Illinois Auditor General.

1 Upon request, a show contractor or manager shall provide the  
2 Authority or person retained to provide attestation services  
3 with any information and other documentation reasonably  
4 necessary to perform the obligations set forth in this  
5 subsection. Upon completion, the report shall be submitted to  
6 the Authority and made publicly available on the Authority's  
7 website.

8 Within 30 days of the next regularly scheduled meeting of  
9 the Advisory Committee following the effective date of this  
10 amendatory Act of the 98th General Assembly, the Authority, in  
11 conjunction with the Advisory Committee, shall adopt a uniform  
12 set of procedures to expeditiously investigate and address  
13 exhibitor complaints and concerns. The procedures shall  
14 require full disclosure and cooperation among the Authority,  
15 show managers, show contractors, exhibitor-appointed  
16 contractors, professional service providers, and labor unions.

17 (f) Exhibitor service reforms. The Authority shall make every  
18 effort to substantially reduce exhibitor's costs for  
19 participating in shows.

20 (1) Any contract to provide food or beverage services  
21 in the buildings and facilities of the Authority, except  
22 Navy Pier, shall be provided at a rate not to exceed the  
23 cost established in the contract. The Board shall  
24 periodically review all food and beverage contracts.

25 (2) A department or unit of the Authority shall not

1 serve as the exclusive provider of electrical services.

2 (3) Exhibitors shall receive a detailed statement of  
3 all costs associated with utility services, including the  
4 cost of labor, equipment, and materials.

5 (g) Severability. If any provision of this Section or its  
6 application to any person or circumstance is held invalid, the  
7 invalidity of that provision or application does not affect  
8 other provisions or applications of this Section that can be  
9 given effect without the invalid provision or application.

10 (Source: P.A. 97-629, eff. 11-30-11; 98-109, eff. 7-25-13.)

11 (70 ILCS 210/10.3 new)

12 Sec. 10.3. Contracts and leases for energy conservation  
13 measures.

14 (a) As used in this Section, "energy conservation measure"  
15 means any improvement, repair, alteration, or betterment of any  
16 building or facility owned or operated by the Authority or any  
17 equipment, fixture, or furnishing to be added to or used in any  
18 such building or facility that is designed to reduce energy  
19 consumption or operating costs.

20 (b) The Authority may enter into an installment payment  
21 contract or lease purchase agreement with any party for the  
22 funding or financing of the purchase and installation of energy  
23 conservation measures and may execute a mortgage on, grant a  
24 lien on, or grant any other security interest in the energy

1 conservation measure.

2 (70 ILCS 210/13) (from Ch. 85, par. 1233)

3 Sec. 13. (a) The Authority shall not have power to levy  
4 taxes for any purpose, except as provided in subsections (b),  
5 (c), (d), (e), and (f).

6 (b) By ordinance the Authority shall, as soon as  
7 practicable after July 1, 1992 (the effective date of Public  
8 Act 87-733), impose a Metropolitan Pier and Exposition  
9 Authority Retailers' Occupation Tax upon all persons engaged in  
10 the business of selling tangible personal property at retail  
11 within the territory described in this subsection at the rate  
12 of 1.0% of the gross receipts (i) from the sale of food,  
13 alcoholic beverages, and soft drinks sold for consumption on  
14 the premises where sold and (ii) from the sale of food,  
15 alcoholic beverages, and soft drinks sold for consumption off  
16 the premises where sold by a retailer whose principal source of  
17 gross receipts is from the sale of food, alcoholic beverages,  
18 and soft drinks prepared for immediate consumption.

19 The tax imposed under this subsection and all civil  
20 penalties that may be assessed as an incident to that tax shall  
21 be collected and enforced by the Illinois Department of  
22 Revenue. The Department shall have full power to administer and  
23 enforce this subsection, to collect all taxes and penalties so  
24 collected in the manner provided in this subsection, and to  
25 determine all rights to credit memoranda arising on account of



1 the erroneous payment of tax or penalty under this subsection.  
2 In the administration of and compliance with this subsection,  
3 the Department and persons who are subject to this subsection  
4 shall have the same rights, remedies, privileges, immunities,  
5 powers, and duties, shall be subject to the same conditions,  
6 restrictions, limitations, penalties, exclusions, exemptions,  
7 and definitions of terms, and shall employ the same modes of  
8 procedure applicable to this Retailers' Occupation Tax as are  
9 prescribed in Sections 1, 2 through 2-65 (in respect to all  
10 provisions of those Sections other than the State rate of  
11 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes  
12 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,  
13 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January  
14 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and  
15 after January 1, 1994, all applicable provisions of the Uniform  
16 Penalty and Interest Act that are not inconsistent with this  
17 Act, as fully as if provisions contained in those Sections of  
18 the Retailers' Occupation Tax Act were set forth in this  
19 subsection.

20 Persons subject to any tax imposed under the authority  
21 granted in this subsection may reimburse themselves for their  
22 seller's tax liability under this subsection by separately  
23 stating that tax as an additional charge, which charge may be  
24 stated in combination, in a single amount, with State taxes  
25 that sellers are required to collect under the Use Tax Act,  
26 pursuant to bracket schedules as the Department may prescribe.

1 The retailer filing the return shall, at the time of filing the  
2 return, pay to the Department the amount of tax imposed under  
3 this subsection, less a discount of 1.75%, which is allowed to  
4 reimburse the retailer for the expenses incurred in keeping  
5 records, preparing and filing returns, remitting the tax, and  
6 supplying data to the Department on request.

7 Whenever the Department determines that a refund should be  
8 made under this subsection to a claimant instead of issuing a  
9 credit memorandum, the Department shall notify the State  
10 Comptroller, who shall cause a warrant to be drawn for the  
11 amount specified and to the person named in the notification  
12 from the Department. The refund shall be paid by the State  
13 Treasurer out of the Metropolitan Public Pier ~~and~~ Exposition  
14 Authority trust fund held by the State Treasurer as trustee for  
15 the Authority.

16 Nothing in this subsection authorizes the Authority to  
17 impose a tax upon the privilege of engaging in any business  
18 that under the Constitution of the United States may not be  
19 made the subject of taxation by this State.

20 The Department shall forthwith pay over to the State  
21 Treasurer, ex officio, as trustee for the Authority, all taxes  
22 and penalties collected under this subsection for deposit into  
23 a trust fund held outside of the State Treasury.

24 As soon as possible after the first day of each month,  
25 beginning January 1, 2011, upon certification of the Department  
26 of Revenue, the Comptroller shall order transferred, and the

1 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
2 local sales tax increment, as defined in the Innovation  
3 Development and Economy Act, collected under this subsection  
4 during the second preceding calendar month for sales within a  
5 STAR bond district.

6 After the monthly transfer to the STAR Bonds Revenue Fund,  
7 on or before the 25th day of each calendar month, the  
8 Department shall prepare and certify to the Comptroller the  
9 amounts to be paid under subsection (g) of this Section, which  
10 shall be the amounts, not including credit memoranda, collected  
11 under this subsection during the second preceding calendar  
12 month by the Department, less any amounts determined by the  
13 Department to be necessary for the payment of refunds, less  
14 1.5% of such balance, which sum shall be deposited by the State  
15 Treasurer into the Tax Compliance and Administration Fund in  
16 the State Treasury from which it shall be appropriated to the  
17 Department to cover the costs of the Department in  
18 administering and enforcing the provisions of this subsection,  
19 and less any amounts that are transferred to the STAR Bonds  
20 Revenue Fund. Within 10 days after receipt by the Comptroller  
21 of the certification, the Comptroller shall cause the orders to  
22 be drawn for the remaining amounts, and the Treasurer shall  
23 administer those amounts as required in subsection (g).

24 A certificate of registration issued by the Illinois  
25 Department of Revenue to a retailer under the Retailers'  
26 Occupation Tax Act shall permit the registrant to engage in a

1 business that is taxed under the tax imposed under this  
2 subsection, and no additional registration shall be required  
3 under the ordinance imposing the tax or under this subsection.

4 A certified copy of any ordinance imposing or discontinuing  
5 any tax under this subsection or effecting a change in the rate  
6 of that tax shall be filed with the Department, whereupon the  
7 Department shall proceed to administer and enforce this  
8 subsection on behalf of the Authority as of the first day of  
9 the third calendar month following the date of filing.

10 The tax authorized to be levied under this subsection may  
11 be levied within all or any part of the following described  
12 portions of the metropolitan area:

13 (1) that portion of the City of Chicago located within  
14 the following area: Beginning at the point of intersection  
15 of the Cook County - DuPage County line and York Road, then  
16 North along York Road to its intersection with Touhy  
17 Avenue, then east along Touhy Avenue to its intersection  
18 with the Northwest Tollway, then southeast along the  
19 Northwest Tollway to its intersection with Lee Street, then  
20 south along Lee Street to Higgins Road, then south and east  
21 along Higgins Road to its intersection with Mannheim Road,  
22 then south along Mannheim Road to its intersection with  
23 Irving Park Road, then west along Irving Park Road to its  
24 intersection with the Cook County - DuPage County line,  
25 then north and west along the county line to the point of  
26 beginning; and

1           (2) that portion of the City of Chicago located within  
2           the following area: Beginning at the intersection of West  
3           55th Street with Central Avenue, then east along West 55th  
4           Street to its intersection with South Cicero Avenue, then  
5           south along South Cicero Avenue to its intersection with  
6           West 63rd Street, then west along West 63rd Street to its  
7           intersection with South Central Avenue, then north along  
8           South Central Avenue to the point of beginning; and

9           (3) that portion of the City of Chicago located within  
10          the following area: Beginning at the point 150 feet west of  
11          the intersection of the west line of North Western Ashland  
12          Avenue and the north line of West Irving Park Road Diversey  
13          Avenue, then north 150 feet, then east along a line 150  
14          feet north of the north line of West Irving Park Road  
15          Diversey Avenue extended to the shoreline of Lake Michigan,  
16          then following the shoreline of Lake Michigan (including  
17          Navy Pier and all other improvements fixed to land, docks,  
18          or piers) to a point 150 feet south of the point where the  
19          shoreline of Lake Michigan and East 55th Street ~~the Adlai~~  
20          E. Stevenson Expressway extended east to that shoreline  
21          intersect, then west along a line 150 feet south of the  
22          south line of East 55th Street to a point 150 feet west of  
23          the west line of South Cottage Grove Avenue, then north  
24          along a line 150 feet west of the west line of South  
25          Cottage Grove Avenue to a point 150 feet south of the south  
26          line of East 51st Street, then west along a line 150 feet

1       south of the south line of East and West 51st Street to the  
2       Dan Ryan Expressway, then north along the Dan Ryan  
3       Expressway to a point 150 feet south of the south line of  
4       West Pershing Road, then west along a line 150 feet south  
5       of the south line of West Pershing Road ~~the Adlai E.~~  
6       ~~Stevenson Expressway~~ to a point 150 feet west of the west  
7       line of South Western Ashland Avenue, then north along a  
8       line 150 feet west of the west line of South and North  
9       Western Ashland Avenue to the point of beginning.

10       The tax authorized to be levied under this subsection may  
11       also be levied on food, alcoholic beverages, and soft drinks  
12       sold on boats and other watercraft departing from and returning  
13       to the shoreline of Lake Michigan (including Navy Pier and all  
14       other improvements fixed to land, docks, or piers) described in  
15       item (3). The tax authorized to be levied under this subsection  
16       shall not be levied on any food, alcoholic beverage, or soft  
17       drink sold at a stadium or arena having a seating capacity in  
18       excess of 20,000 and used primarily for the purpose of holding  
19       sports and amusement events.

20       (c) By ordinance the Authority shall, as soon as  
21       practicable after July 1, 1992 (the effective date of Public  
22       Act 87-733), impose an occupation tax upon all persons engaged  
23       in the corporate limits of the City of Chicago in the business  
24       of renting, leasing, or letting rooms in a hotel, as defined in  
25       the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of  
26       the gross rental receipts from the renting, leasing, or letting

1 of hotel rooms within the City of Chicago, excluding, however,  
2 from gross rental receipts the proceeds of renting, leasing, or  
3 letting to permanent residents of a hotel, as defined in that  
4 Act. Gross rental receipts shall not include charges that are  
5 added on account of the liability arising from any tax imposed  
6 by the State or any governmental agency on the occupation of  
7 renting, leasing, or letting rooms in a hotel.

8 The tax imposed by the Authority under this subsection and  
9 all civil penalties that may be assessed as an incident to that  
10 tax shall be collected and enforced by the Illinois Department  
11 of Revenue. The certificate of registration that is issued by  
12 the Department to a lessor under the Hotel Operators'  
13 Occupation Tax Act shall permit that registrant to engage in a  
14 business that is taxable under any ordinance enacted under this  
15 subsection without registering separately with the Department  
16 under that ordinance or under this subsection. The Department  
17 shall have full power to administer and enforce this  
18 subsection, to collect all taxes and penalties due under this  
19 subsection, to dispose of taxes and penalties so collected in  
20 the manner provided in this subsection, and to determine all  
21 rights to credit memoranda arising on account of the erroneous  
22 payment of tax or penalty under this subsection. In the  
23 administration of and compliance with this subsection, the  
24 Department and persons who are subject to this subsection shall  
25 have the same rights, remedies, privileges, immunities,  
26 powers, and duties, shall be subject to the same conditions,

1 restrictions, limitations, penalties, and definitions of  
2 terms, and shall employ the same modes of procedure as are  
3 prescribed in the Hotel Operators' Occupation Tax Act (except  
4 where that Act is inconsistent with this subsection), as fully  
5 as if the provisions contained in the Hotel Operators'  
6 Occupation Tax Act were set out in this subsection.

7 Whenever the Department determines that a refund should be  
8 made under this subsection to a claimant instead of issuing a  
9 credit memorandum, the Department shall notify the State  
10 Comptroller, who shall cause a warrant to be drawn for the  
11 amount specified and to the person named in the notification  
12 from the Department. The refund shall be paid by the State  
13 Treasurer out of the Metropolitan Public Pier ~~and~~ Exposition  
14 Authority trust fund held by the State Treasurer as trustee for  
15 the Authority.

16 Persons subject to any tax imposed under the authority  
17 granted in this subsection may reimburse themselves for their  
18 tax liability for that tax by separately stating that tax as an  
19 additional charge, which charge may be stated in combination,  
20 in a single amount, with State taxes imposed under the Hotel  
21 Operators' Occupation Tax Act, the municipal tax imposed under  
22 Section 8-3-13 of the Illinois Municipal Code, and the tax  
23 imposed under Section 19 of the Illinois Sports Facilities  
24 Authority Act.

25 The person filing the return shall, at the time of filing  
26 the return, pay to the Department the amount of tax, less a



1 discount of 2.1% or \$25 per calendar year, whichever is  
2 greater, which is allowed to reimburse the operator for the  
3 expenses incurred in keeping records, preparing and filing  
4 returns, remitting the tax, and supplying data to the  
5 Department on request.

6 Except as otherwise provided in this paragraph, the  
7 Department shall forthwith pay over to the State Treasurer, ex  
8 officio, as trustee for the Authority, all taxes and penalties  
9 collected under this subsection for deposit into a trust fund  
10 held outside the State Treasury. On or before the 25th day of  
11 each calendar month, the Department shall certify to the  
12 Comptroller the amounts to be paid under subsection (g) of this  
13 Section, which shall be the amounts (not including credit  
14 memoranda) collected under this subsection during the second  
15 preceding calendar month by the Department, less any amounts  
16 determined by the Department to be necessary for payment of  
17 refunds, less 1.5% of the remainder, which the Department shall  
18 transfer into the Tax Compliance and Administration Fund. The  
19 Department, at the time of each monthly disbursement to the  
20 Authority, shall prepare and certify to the State Comptroller  
21 the amount to be transferred into the Tax Compliance and  
22 Administration Fund under this subsection. Within 10 days after  
23 receipt by the Comptroller of the Department's certification,  
24 the Comptroller shall cause the orders to be drawn for such  
25 amounts, and the Treasurer shall administer the amounts  
26 distributed to the Authority as required in subsection (g).

1           A certified copy of any ordinance imposing or discontinuing  
2 a tax under this subsection or effecting a change in the rate  
3 of that tax shall be filed with the Illinois Department of  
4 Revenue, whereupon the Department shall proceed to administer  
5 and enforce this subsection on behalf of the Authority as of  
6 the first day of the third calendar month following the date of  
7 filing.

8           (d) By ordinance the Authority shall, as soon as  
9 practicable after July 1, 1992 (the effective date of Public  
10 Act 87-733), impose a tax upon all persons engaged in the  
11 business of renting automobiles in the metropolitan area at the  
12 rate of 6% of the gross receipts from that business, except  
13 that no tax shall be imposed on the business of renting  
14 automobiles for use as taxicabs or in livery service. The tax  
15 imposed under this subsection and all civil penalties that may  
16 be assessed as an incident to that tax shall be collected and  
17 enforced by the Illinois Department of Revenue. The certificate  
18 of registration issued by the Department to a retailer under  
19 the Retailers' Occupation Tax Act or under the Automobile  
20 Renting Occupation and Use Tax Act shall permit that person to  
21 engage in a business that is taxable under any ordinance  
22 enacted under this subsection without registering separately  
23 with the Department under that ordinance or under this  
24 subsection. The Department shall have full power to administer  
25 and enforce this subsection, to collect all taxes and penalties  
26 due under this subsection, to dispose of taxes and penalties so

1 collected in the manner provided in this subsection, and to  
2 determine all rights to credit memoranda arising on account of  
3 the erroneous payment of tax or penalty under this subsection.  
4 In the administration of and compliance with this subsection,  
5 the Department and persons who are subject to this subsection  
6 shall have the same rights, remedies, privileges, immunities,  
7 powers, and duties, be subject to the same conditions,  
8 restrictions, limitations, penalties, and definitions of  
9 terms, and employ the same modes of procedure as are prescribed  
10 in Sections 2 and 3 (in respect to all provisions of those  
11 Sections other than the State rate of tax; and in respect to  
12 the provisions of the Retailers' Occupation Tax Act referred to  
13 in those Sections, except as to the disposition of taxes and  
14 penalties collected, except for the provision allowing  
15 retailers a deduction from the tax to cover certain costs, and  
16 except that credit memoranda issued under this subsection may  
17 not be used to discharge any State tax liability) of the  
18 Automobile Renting Occupation and Use Tax Act, as fully as if  
19 provisions contained in those Sections of that Act were set  
20 forth in this subsection.

21 Persons subject to any tax imposed under the authority  
22 granted in this subsection may reimburse themselves for their  
23 tax liability under this subsection by separately stating that  
24 tax as an additional charge, which charge may be stated in  
25 combination, in a single amount, with State tax that sellers  
26 are required to collect under the Automobile Renting Occupation

1 and Use Tax Act, pursuant to bracket schedules as the  
2 Department may prescribe.

3 Whenever the Department determines that a refund should be  
4 made under this subsection to a claimant instead of issuing a  
5 credit memorandum, the Department shall notify the State  
6 Comptroller, who shall cause a warrant to be drawn for the  
7 amount specified and to the person named in the notification  
8 from the Department. The refund shall be paid by the State  
9 Treasurer out of the Metropolitan Public Pier and Exposition  
10 Authority trust fund held by the State Treasurer as trustee for  
11 the Authority.

12 Except as otherwise provided in this paragraph, the  
13 Department shall forthwith pay over to the State Treasurer, ex  
14 officio, as trustee, all taxes and penalties collected under  
15 this subsection for deposit into a trust fund held outside the  
16 State Treasury. On or before the 25th day of each calendar  
17 month, the Department shall certify to the Comptroller the  
18 amounts to be paid under subsection (g) of this Section (not  
19 including credit memoranda) collected under this subsection  
20 during the second preceding calendar month by the Department,  
21 less any amount determined by the Department to be necessary  
22 for payment of refunds, less 1.5% of the remainder, which the  
23 Department shall transfer into the Tax Compliance and  
24 Administration Fund. The Department, at the time of each  
25 monthly disbursement to the Authority, shall prepare and  
26 certify to the State Comptroller the amount to be transferred

1 into the Tax Compliance and Administration Fund under this  
2 subsection. Within 10 days after receipt by the Comptroller of  
3 the Department's certification, the Comptroller shall cause  
4 the orders to be drawn for such amounts, and the Treasurer  
5 shall administer the amounts distributed to the Authority as  
6 required in subsection (g).

7 Nothing in this subsection authorizes the Authority to  
8 impose a tax upon the privilege of engaging in any business  
9 that under the Constitution of the United States may not be  
10 made the subject of taxation by this State.

11 A certified copy of any ordinance imposing or discontinuing  
12 a tax under this subsection or effecting a change in the rate  
13 of that tax shall be filed with the Illinois Department of  
14 Revenue, whereupon the Department shall proceed to administer  
15 and enforce this subsection on behalf of the Authority as of  
16 the first day of the third calendar month following the date of  
17 filing.

18 (e) By ordinance the Authority shall, as soon as  
19 practicable after July 1, 1992 (the effective date of Public  
20 Act 87-733), impose a tax upon the privilege of using in the  
21 metropolitan area an automobile that is rented from a rentor  
22 outside Illinois and is titled or registered with an agency of  
23 this State's government at a rate of 6% of the rental price of  
24 that automobile, except that no tax shall be imposed on the  
25 privilege of using automobiles rented for use as taxicabs or in  
26 livery service. The tax shall be collected from persons whose

1 Illinois address for titling or registration purposes is given  
2 as being in the metropolitan area. The tax shall be collected  
3 by the Department of Revenue for the Authority. The tax must be  
4 paid to the State or an exemption determination must be  
5 obtained from the Department of Revenue before the title or  
6 certificate of registration for the property may be issued. The  
7 tax or proof of exemption may be transmitted to the Department  
8 by way of the State agency with which or State officer with  
9 whom the tangible personal property must be titled or  
10 registered if the Department and that agency or State officer  
11 determine that this procedure will expedite the processing of  
12 applications for title or registration.

13 The Department shall have full power to administer and  
14 enforce this subsection, to collect all taxes, penalties, and  
15 interest due under this subsection, to dispose of taxes,  
16 penalties, and interest so collected in the manner provided in  
17 this subsection, and to determine all rights to credit  
18 memoranda or refunds arising on account of the erroneous  
19 payment of tax, penalty, or interest under this subsection. In  
20 the administration of and compliance with this subsection, the  
21 Department and persons who are subject to this subsection shall  
22 have the same rights, remedies, privileges, immunities,  
23 powers, and duties, be subject to the same conditions,  
24 restrictions, limitations, penalties, and definitions of  
25 terms, and employ the same modes of procedure as are prescribed  
26 in Sections 2 and 4 (except provisions pertaining to the State

1 rate of tax; and in respect to the provisions of the Use Tax  
2 Act referred to in that Section, except provisions concerning  
3 collection or refunding of the tax by retailers, except the  
4 provisions of Section 19 pertaining to claims by retailers,  
5 except the last paragraph concerning refunds, and except that  
6 credit memoranda issued under this subsection may not be used  
7 to discharge any State tax liability) of the Automobile Renting  
8 Occupation and Use Tax Act, as fully as if provisions contained  
9 in those Sections of that Act were set forth in this  
10 subsection.

11 Whenever the Department determines that a refund should be  
12 made under this subsection to a claimant instead of issuing a  
13 credit memorandum, the Department shall notify the State  
14 Comptroller, who shall cause a warrant to be drawn for the  
15 amount specified and to the person named in the notification  
16 from the Department. The refund shall be paid by the State  
17 Treasurer out of the Metropolitan Public Pier and Exposition  
18 Authority trust fund held by the State Treasurer as trustee for  
19 the Authority.

20 Except as otherwise provided in this paragraph, the  
21 Department shall forthwith pay over to the State Treasurer, ex  
22 officio, as trustee, all taxes, penalties, and interest  
23 collected under this subsection for deposit into a trust fund  
24 held outside the State Treasury. On or before the 25th day of  
25 each calendar month, the Department shall certify to the State  
26 Comptroller the amounts to be paid under subsection (g) of this

1 Section, which shall be the amounts (not including credit  
2 memoranda) collected under this subsection during the second  
3 preceding calendar month by the Department, less any amounts  
4 determined by the Department to be necessary for payment of  
5 refunds, less 1.5% of the remainder, which the Department shall  
6 transfer into the Tax Compliance and Administration Fund. The  
7 Department, at the time of each monthly disbursement to the  
8 Authority, shall prepare and certify to the State Comptroller  
9 the amount to be transferred into the Tax Compliance and  
10 Administration Fund under this subsection. Within 10 days after  
11 receipt by the State Comptroller of the Department's  
12 certification, the Comptroller shall cause the orders to be  
13 drawn for such amounts, and the Treasurer shall administer the  
14 amounts distributed to the Authority as required in subsection  
15 (g).

16 A certified copy of any ordinance imposing or discontinuing  
17 a tax or effecting a change in the rate of that tax shall be  
18 filed with the Illinois Department of Revenue, whereupon the  
19 Department shall proceed to administer and enforce this  
20 subsection on behalf of the Authority as of the first day of  
21 the third calendar month following the date of filing.

22 (f) By ordinance the Authority shall, as soon as  
23 practicable after July 1, 1992 (the effective date of Public  
24 Act 87-733), impose an occupation tax on all persons, other  
25 than a governmental agency, engaged in the business of  
26 providing ground transportation for hire to passengers in the



1 metropolitan area at a rate of (i) \$4 per taxi or livery  
2 vehicle departure with passengers for hire from commercial  
3 service airports in the metropolitan area, (ii) for each  
4 departure with passengers for hire from a commercial service  
5 airport in the metropolitan area in a bus or van operated by a  
6 person other than a person described in item (iii): \$18 per bus  
7 or van with a capacity of 1-12 passengers, \$36 per bus or van  
8 with a capacity of 13-24 passengers, and \$54 per bus or van  
9 with a capacity of over 24 passengers, and (iii) for each  
10 departure with passengers for hire from a commercial service  
11 airport in the metropolitan area in a bus or van operated by a  
12 person regulated by the Interstate Commerce Commission or  
13 Illinois Commerce Commission, operating scheduled service from  
14 the airport, and charging fares on a per passenger basis: \$2  
15 per passenger for hire in each bus or van. The term "commercial  
16 service airports" means those airports receiving scheduled  
17 passenger service and enplaning more than 100,000 passengers  
18 per year.

19 In the ordinance imposing the tax, the Authority may  
20 provide for the administration and enforcement of the tax and  
21 the collection of the tax from persons subject to the tax as  
22 the Authority determines to be necessary or practicable for the  
23 effective administration of the tax. The Authority may enter  
24 into agreements as it deems appropriate with any governmental  
25 agency providing for that agency to act as the Authority's  
26 agent to collect the tax.

1           In the ordinance imposing the tax, the Authority may  
2 designate a method or methods for persons subject to the tax to  
3 reimburse themselves for the tax liability arising under the  
4 ordinance (i) by separately stating the full amount of the tax  
5 liability as an additional charge to passengers departing the  
6 airports, (ii) by separately stating one-half of the tax  
7 liability as an additional charge to both passengers departing  
8 from and to passengers arriving at the airports, or (iii) by  
9 some other method determined by the Authority.

10          All taxes, penalties, and interest collected under any  
11 ordinance adopted under this subsection, less any amounts  
12 determined to be necessary for the payment of refunds and less  
13 the taxes, penalties, and interest attributable to any increase  
14 in the rate of tax authorized by Public Act 96-898, shall be  
15 paid forthwith to the State Treasurer, ex officio, for deposit  
16 into a trust fund held outside the State Treasury and shall be  
17 administered by the State Treasurer as provided in subsection  
18 (g) of this Section. All taxes, penalties, and interest  
19 attributable to any increase in the rate of tax authorized by  
20 Public Act 96-898 shall be paid by the State Treasurer as  
21 follows: 25% for deposit into the Convention Center Support  
22 Fund, to be used by the Village of Rosemont for the repair,  
23 maintenance, and improvement of the Donald E. Stephens  
24 Convention Center and for debt service on debt instruments  
25 issued for those purposes by the village and 75% to the  
26 Authority to be used for grants to an organization meeting the

1 qualifications set out in Section 5.6 of this Act, provided the  
2 ~~Metropolitan Pier and Exposition~~ Authority has entered into a  
3 marketing agreement with such an organization.

4 (g) Amounts deposited from the proceeds of taxes imposed by  
5 the Authority under subsections (b), (c), (d), (e), and (f) of  
6 this Section and amounts deposited under Section 19 of the  
7 Illinois Sports Facilities Authority Act shall be held in a  
8 trust fund outside the State Treasury and, other than the  
9 amounts transferred into the Tax Compliance and Administration  
10 Fund under subsections (b), (c), (d), and (e), shall be  
11 administered by the Treasurer as follows:

12 (1) An amount necessary for the payment of refunds with  
13 respect to those taxes shall be retained in the trust fund  
14 and used for those payments.

15 (2) On July 20 and on the 20th of each month  
16 thereafter, provided that the amount requested in the  
17 annual certificate of the Chairman of the Authority filed  
18 under Section 8.25f of the State Finance Act has been  
19 appropriated for payment to the Authority, 1/8 of the local  
20 tax transfer amount, together with any cumulative  
21 deficiencies in the amounts transferred into the McCormick  
22 Place Expansion Project Fund under this subparagraph (2)  
23 during the fiscal year for which the certificate has been  
24 filed, shall be transferred from the trust fund into the  
25 McCormick Place Expansion Project Fund in the State  
26 treasury until 100% of the local tax transfer amount has

1           been so transferred. "Local tax transfer amount" shall mean  
2           the amount requested in the annual certificate, minus the  
3           reduction amount. "Reduction amount" shall mean \$41.7  
4           million in fiscal year 2011, \$36.7 million in fiscal year  
5           2012, \$36.7 million in fiscal year 2013, \$36.7 million in  
6           fiscal year 2014, and \$31.7 million in each fiscal year  
7           thereafter until 2032, provided that the reduction amount  
8           shall be reduced by (i) the amount certified by the  
9           Authority to the State Comptroller and State Treasurer  
10          under Section 8.25 of the State Finance Act, as amended,  
11          with respect to that fiscal year and (ii) in any fiscal  
12          year in which the amounts deposited in the trust fund under  
13          this Section exceed \$343,300,000 ~~\$318.3 million~~, exclusive  
14          of amounts set aside for refunds and for the reserve  
15          account, one dollar for each dollar of the deposits in the  
16          trust fund above \$343,300,000 ~~\$318.3 million~~ with respect  
17          to that year, exclusive of amounts set aside for refunds  
18          and for the reserve account.

19           (3) On July 20, 2010, the Comptroller shall certify to  
20           the Governor, the Treasurer, and the Chairman of the  
21           Authority the 2010 deficiency amount, which means the  
22           cumulative amount of transfers that were due from the trust  
23           fund to the McCormick Place Expansion Project Fund in  
24           fiscal years 2008, 2009, and 2010 under Section 13(g) of  
25           this Act, as it existed prior to May 27, 2010 (the  
26           effective date of Public Act 96-898), but not made. On July

1           20, 2011 and on July 20 of each year through July 20, 2014,  
2           the Treasurer shall calculate for the previous fiscal year  
3           the surplus revenues in the trust fund and pay that amount  
4           to the Authority. On July 20, 2015 and on July 20 of each  
5           year thereafter to and including July 20, 2017, as long as  
6           bonds and notes issued under Section 13.2 or bonds and  
7           notes issued to refund those bonds and notes are  
8           outstanding, the Treasurer shall calculate for the  
9           previous fiscal year the surplus revenues in the trust fund  
10          and pay one-half of that amount to the State Treasurer for  
11          deposit into the General Revenue Fund until the 2010  
12          deficiency amount has been paid and shall pay the balance  
13          of the surplus revenues to the Authority. On July 20, 2018  
14          and on July 20 of each year thereafter, the Treasurer shall  
15          calculate for the previous fiscal year the surplus revenues  
16          in the trust fund and pay all of such surplus revenues to  
17          the State Treasurer for deposit into the General Revenue  
18          Fund until the 2010 deficiency amount has been paid. After  
19          the 2010 deficiency amount has been paid, the Treasurer  
20          shall pay the balance of the surplus revenues to the  
21          Authority. "Surplus revenues" means the amounts remaining  
22          in the trust fund on June 30 of the previous fiscal year  
23          (A) after the State Treasurer has set aside in the trust  
24          fund (i) amounts retained for refunds under subparagraph  
25          (1) and (ii) any amounts necessary to meet the reserve  
26          account amount and (B) after the State Treasurer has

1 transferred from the trust fund to the General Revenue Fund  
2 100% of any post-2010 deficiency amount. "Reserve account  
3 amount" means \$15 million in fiscal year 2011 and \$30  
4 million in each fiscal year thereafter. The reserve account  
5 amount shall be set aside in the trust fund and used as a  
6 reserve to be transferred to the McCormick Place Expansion  
7 Project Fund in the event the proceeds of taxes imposed  
8 under this Section 13 are not sufficient to fund the  
9 transfer required in subparagraph (2). "Post-2010  
10 deficiency amount" means any deficiency in transfers from  
11 the trust fund to the McCormick Place Expansion Project  
12 Fund with respect to fiscal years 2011 and thereafter. It  
13 is the intention of this subparagraph (3) that no surplus  
14 revenues shall be paid to the Authority with respect to any  
15 year in which a post-2010 deficiency amount has not been  
16 satisfied by the Authority.

17 Moneys received by the Authority as surplus revenues may be  
18 used (i) for the purposes of paying debt service on the bonds  
19 and notes issued by the Authority, including early redemption  
20 of those bonds or notes, (ii) for the purposes of repair,  
21 replacement, and improvement of the grounds, buildings, and  
22 facilities of the Authority, and (iii) for the corporate  
23 purposes of the Authority in fiscal years 2011 through 2015 in  
24 an amount not to exceed \$20,000,000 annually or \$80,000,000  
25 total, which amount shall be reduced \$0.75 for each dollar of  
26 the receipts of the Authority in that year from any contract

1 entered into with respect to naming rights at McCormick Place  
2 under Section 5(m) of this Act. When bonds and notes issued  
3 under Section 13.2, or bonds or notes issued to refund those  
4 bonds and notes, are no longer outstanding, the balance in the  
5 trust fund shall be paid to the Authority.

6 (h) The ordinances imposing the taxes authorized by this  
7 Section shall be repealed when bonds and notes issued under  
8 Section 13.2 or bonds and notes issued to refund those bonds  
9 and notes are no longer outstanding.

10 (Source: P.A. 100-23, Article 5, Section 5-35, eff. 7-6-17;  
11 100-23, Article 35, Section 35-25, eff. 7-6-17; 100-587, eff.  
12 6-4-18; 100-863, eff. 8-14-18.)

13 (70 ILCS 210/13.1) (from Ch. 85, par. 1233.1)

14 Sec. 13.1. There is hereby created the Metropolitan Fair  
15 and Exposition Authority Improvement Bond Fund and the  
16 Metropolitan Fair and Exposition Authority Completion Note  
17 Subordinate Fund in the State Treasury. All moneys transferred  
18 from the McCormick Place Account in the Build Illinois Fund to  
19 the Metropolitan Fair and Exposition Authority Improvement  
20 Bond Fund and all moneys transferred from the Metropolitan Fair  
21 and Exposition Authority Improvement Bond Fund to the  
22 Metropolitan Fair and Exposition Authority Completion Note  
23 Subordinate Fund may be appropriated by law for the purpose of  
24 paying the debt service requirements on all bonds and notes  
25 issued under this Section, including refunding bonds, (herein

1 collectively referred to as bonds) to be issued by the  
2 Authority subsequent to July 1, 1984 in an aggregate amount  
3 (excluding the amount of any refunding bonds issued by the  
4 Authority subsequent to January 1, 1986), not to exceed  
5 \$312,500,000, with such aggregate amount comprised of (i) an  
6 amount not to exceed \$259,000,000 for the purpose of paying  
7 costs of the Project and (ii) the balance for the purpose of  
8 refunding those bonds of the Authority that were issued prior  
9 to July 1, 1984 and for the purpose of establishing necessary  
10 reserves on, paying capitalized interest on, and paying costs  
11 of issuance of bonds, other than refunding bonds issued  
12 subsequent to January 1, 1986, issued for those purposes,  
13 provided that any proceeds of bonds, other than refunding bonds  
14 issued subsequent to January 1, 1986, and interest or other  
15 investment earnings thereon not used for the purposes stated in  
16 items (i) and (ii) above shall be used solely to redeem  
17 outstanding bonds, other than bonds which have been refunded or  
18 advance refunded, of the Authority. The Authority will use its  
19 best efforts to cause all bonds issued pursuant to this  
20 Section, other than bonds which have been refunded or advance  
21 refunded, to be or to become on a parity with one another.  
22 Notwithstanding any provision of any prior ordinance or trust  
23 agreement authorizing the issuance of outstanding bonds  
24 payable or to become payable from the Metropolitan Fair and  
25 Exposition Authority Improvement Bond Fund, refunding or  
26 advance refunding bonds may be issued subsequent to January 1,



1 1986, payable from the Metropolitan Fair and Exposition  
2 Authority Improvement Bond Fund on a parity with any such prior  
3 bonds which remain outstanding provided, that in the event of  
4 any such partial refunding (i) the debt service requirements  
5 after such refunding for all bonds payable from the  
6 Metropolitan Fair and Exposition Authority Improvement Bond  
7 Fund issued after July 1, 1984, by the Authority which shall be  
8 outstanding after such refunding shall not have been increased  
9 by reason of such refunding in any then current or future  
10 fiscal year in which such prior outstanding bonds shall remain  
11 outstanding and (ii) such parity refunding bonds shall be  
12 deemed to be parity bonds issued to pay costs of the Project  
13 for purposes of such prior ordinance or trust agreement. It is  
14 hereby found and determined that (i) the issuance of such  
15 parity refunding bonds shall further the purposes of this Act  
16 and (ii) the contractual rights of the bondholders under any  
17 such prior ordinance or trust agreement will not be impaired or  
18 adversely affected by such issuance.

19 No amounts in excess of the sum of \$250,000,000 plus all  
20 interest and other investment income earned prior to the  
21 effective date of this amendatory Act of 1985 on all proceeds  
22 of all bonds issued for the purpose of paying costs of the  
23 Project shall be obligated or expended with respect to the  
24 costs of the Project without prior written approval from the  
25 Director of the Governor's Office of Management and Budget.  
26 Such approval shall be based upon factors including, but not

1 limited to, the necessity, in relation to the Authority's  
2 ability to complete the Project and open the facility to the  
3 public in a timely manner, of incurring the costs, and the  
4 appropriateness of using bond funds for such purpose. The  
5 Director of the Governor's Office of Management and Budget may,  
6 in his discretion, consider other reasonable factors in  
7 determining whether to approve payment of costs of the Project.  
8 The Authority shall furnish to the Governor's Office of  
9 Management and Budget such information as may from time to time  
10 be requested. The Director of the Governor's Office of  
11 Management and Budget or any duly authorized employee of the  
12 Governor's Office of Management and Budget shall, for the  
13 purpose of securing such information, have access to, and the  
14 right to examine, all books, documents, papers and records of  
15 the Authority.

16 On the first day of each month commencing after July of  
17 1984, moneys, if any, on deposit in the Metropolitan Fair and  
18 Exposition Authority Improvement Bond Fund shall, subject to  
19 appropriation by law, be paid in full to the Authority or upon  
20 its direction to the trustee or trustees for bond holders of  
21 bonds which by their terms are payable from the moneys received  
22 from the Metropolitan Fair and Exposition Authority  
23 Improvement Bond Fund issued by the ~~Metropolitan Pier and~~  
24 ~~Exposition~~ Authority subsequent to July 1, 1984, for the  
25 purposes specified in the first paragraph of this Section and  
26 in Section 10.1 of this Act, such trustee or trustees having

1 been designated pursuant to ordinance of the Authority, until  
2 an amount equal to 100% of the aggregate amount of such  
3 principal and interest in such fiscal year, including pursuant  
4 to sinking fund requirements, has been so paid and deficiencies  
5 in reserves established from bond proceeds shall have been  
6 remedied.

7 On the first day of each month commencing after October of  
8 1985, moneys, if any, on deposit in the Metropolitan Fair and  
9 Exposition Authority Completion Note Subordinate Fund shall,  
10 subject to appropriation by law, be paid in full to the  
11 Authority or upon its direction to the trustee or trustees for  
12 bond holders of bonds issued by the ~~Metropolitan Pier and~~  
13 ~~Exposition~~ Authority subsequent to September of 1985 which by  
14 their terms are payable from moneys received from the  
15 Metropolitan Fair and Exposition Authority Completion Note  
16 Subordinate Fund for the purposes specified in the first  
17 paragraph of this Section and in Section 10.1 of this Act, such  
18 trustee or trustees having been designated pursuant to  
19 ordinance of the Authority, until an amount equal to 100% of  
20 the aggregate amount of such principal and interest in such  
21 fiscal year, including pursuant to sinking fund requirements,  
22 has been so paid and deficiencies in reserves established from  
23 bond proceeds shall have been remedied.

24 The State of Illinois pledges to and agrees with the  
25 holders of the bonds of the ~~Metropolitan Pier and Exposition~~  
26 Authority issued pursuant to this Section that the State will

1 not limit or alter the rights and powers vested in the  
2 ~~Metropolitan Pier and Exposition~~ Authority by this Act so as to  
3 impair the terms of any contract made by the ~~Metropolitan Pier~~  
4 ~~and Exposition~~ Authority with such holders or in any way impair  
5 the rights and remedies of such holders until such bonds,  
6 together with interest thereon, with interest on any unpaid  
7 installments of interest, and all costs and expenses in  
8 connection with any action or proceedings by or on behalf of  
9 such holders, are fully met and discharged. In addition, the  
10 State pledges to and agrees with the holders of the bonds of  
11 the ~~Metropolitan Pier and Exposition~~ Authority issued pursuant  
12 to this Act that the State will not limit or alter the basis on  
13 which State funds are to be paid to the ~~Metropolitan Pier and~~  
14 ~~Exposition~~ Authority as provided in this Act, or the use of  
15 such funds, so as to impair the terms of any such contract. The  
16 ~~Metropolitan Pier and Exposition~~ Authority is authorized to  
17 include these pledges and agreements of the State in any  
18 contract with the holders of bonds issued pursuant to this  
19 Section.

20 The State shall not be liable on bonds of the ~~Metropolitan~~  
21 ~~Pier and Exposition~~ Authority issued under this Act, and such  
22 bonds shall not be a debt of the State, nor shall this Act be  
23 construed as a guarantee by the State of the debts of the  
24 ~~Metropolitan Pier and Exposition~~ Authority. The bonds shall  
25 contain a statement to such effect on the face thereof.

26 (Source: P.A. 94-793, eff. 5-19-06.)

1 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

2 Sec. 13.2. The McCormick Place Expansion Project Fund is  
3 created in the State Treasury. All moneys in the McCormick  
4 Place Expansion Project Fund are allocated to and shall be  
5 appropriated and used only for the purposes authorized by and  
6 subject to the limitations and conditions of this Section.  
7 Those amounts may be appropriated by law to the Authority for  
8 the purposes of paying the debt service requirements on all  
9 bonds and notes, including bonds and notes issued to refund or  
10 advance refund bonds and notes issued under this Section,  
11 Section 13.1, or issued to refund or advance refund bonds and  
12 notes otherwise issued under this Act, (collectively referred  
13 to as "bonds") to be issued by the Authority under this Section  
14 in an aggregate original principal amount (excluding the amount  
15 of any bonds and notes issued to refund or advance refund bonds  
16 or notes issued under this Section and Section 13.1) not to  
17 exceed \$3,450,000,000 ~~\$2,850,000,000~~ for the purposes of  
18 carrying out and performing its duties and exercising its  
19 powers under this Act. The increased debt authorization of  
20 \$450,000,000 provided by Public Act 96-898 shall be used solely  
21 for the purpose of: (i) hotel construction and related  
22 necessary capital improvements; (ii) other needed capital  
23 improvements to existing facilities; and (iii) land  
24 acquisition for and construction of one multi-use facility on  
25 property bounded by East Cermak Road on the south, East 21st

1 Street on the north, South Indiana Avenue on the west, and  
2 South Prairie Avenue on the east in the City of Chicago, Cook  
3 County, Illinois; these limitations do not apply to the  
4 increased debt authorization provided by Public Act 100-23 or  
5 this amendatory Act of the 101st General Assembly ~~this~~  
6 ~~amendatory Act of the 100th General Assembly~~. No bonds issued  
7 to refund or advance refund bonds issued under this Section may  
8 mature later than 40 years from the date of issuance of the  
9 refunding or advance refunding bonds. After the aggregate  
10 original principal amount of bonds authorized in this Section  
11 has been issued, the payment of any principal amount of such  
12 bonds does not authorize the issuance of additional bonds  
13 (except refunding bonds). Any bonds and notes issued under this  
14 Section in any year in which there is an outstanding "post-2010  
15 deficiency amount" as that term is defined in Section 13 (g) (3)  
16 of this Act shall provide for the payment to the State  
17 Treasurer of the amount of that deficiency. Proceeds from the  
18 sale of bonds issued pursuant to the increased debt  
19 authorization provided by Public Act 100-23 or this amendatory  
20 Act of the 101st General Assembly ~~this amendatory Act of the~~  
21 ~~100th General Assembly~~ may be used for the payment to the State  
22 Treasurer of any unpaid amounts described in paragraph (3) of  
23 subsection (g) of Section 13 of this Act as part of the "2010  
24 deficiency amount" or the "Post-2010 deficiency amount".

25 On the first day of each month commencing after July 1,  
26 1993, amounts, if any, on deposit in the McCormick Place

1 Expansion Project Fund shall, subject to appropriation, be paid  
2 in full to the Authority or, upon its direction, to the trustee  
3 or trustees for bondholders of bonds that by their terms are  
4 payable from the moneys received from the McCormick Place  
5 Expansion Project Fund, until an amount equal to 100% of the  
6 aggregate amount of the principal and interest in the fiscal  
7 year, including that pursuant to sinking fund requirements, has  
8 been so paid and deficiencies in reserves shall have been  
9 remedied.

10 The State of Illinois pledges to and agrees with the  
11 holders of the bonds of the ~~Metropolitan Pier and Exposition~~  
12 Authority issued under this Section that the State will not  
13 limit or alter the rights and powers vested in the Authority by  
14 this Act so as to impair the terms of any contract made by the  
15 Authority with those holders or in any way impair the rights  
16 and remedies of those holders until the bonds, together with  
17 interest thereon, interest on any unpaid installments of  
18 interest, and all costs and expenses in connection with any  
19 action or proceedings by or on behalf of those holders are  
20 fully met and discharged; provided that any increase in the Tax  
21 Act Amounts specified in Section 3 of the Retailers' Occupation  
22 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service  
23 Use Tax Act, and Section 9 of the Service Occupation Tax Act  
24 required to be deposited into the Build Illinois Bond Account  
25 in the Build Illinois Fund pursuant to any law hereafter  
26 enacted shall not be deemed to impair the rights of such

1 holders so long as the increase does not result in the  
2 aggregate debt service payable in the current or any future  
3 fiscal year of the State on all bonds issued pursuant to the  
4 Build Illinois Bond Act and the Metropolitan Public Pier and  
5 Exposition Authority Act and payable from tax revenues  
6 specified in Section 3 of the Retailers' Occupation Tax Act,  
7 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
8 Act, and Section 9 of the Service Occupation Tax Act exceeding  
9 33 1/3% of such tax revenues for the most recently completed  
10 fiscal year of the State at the time of such increase. In  
11 addition, the State pledges to and agrees with the holders of  
12 the bonds of the Authority issued under this Section that the  
13 State will not limit or alter the basis on which State funds  
14 are to be paid to the Authority as provided in this Act or the  
15 use of those funds so as to impair the terms of any such  
16 contract; provided that any increase in the Tax Act Amounts  
17 specified in Section 3 of the Retailers' Occupation Tax Act,  
18 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
19 Act, and Section 9 of the Service Occupation Tax Act required  
20 to be deposited into the Build Illinois Bond Account in the  
21 Build Illinois Fund pursuant to any law hereafter enacted shall  
22 not be deemed to impair the terms of any such contract so long  
23 as the increase does not result in the aggregate debt service  
24 payable in the current or any future fiscal year of the State  
25 on all bonds issued pursuant to the Build Illinois Bond Act and  
26 the Metropolitan Public Pier and Exposition Authority Act and



1 payable from tax revenues specified in Section 3 of the  
2 Retailers' Occupation Tax Act, Section 9 of the Use Tax Act,  
3 Section 9 of the Service Use Tax Act, and Section 9 of the  
4 Service Occupation Tax Act exceeding 33 1/3% of such tax  
5 revenues for the most recently completed fiscal year of the  
6 State at the time of such increase. The Authority is authorized  
7 to include these pledges and agreements with the State in any  
8 contract with the holders of bonds issued under this Section.

9 The State shall not be liable on bonds of the Authority  
10 issued under this Section those bonds shall not be a debt of  
11 the State, and this Act shall not be construed as a guarantee  
12 by the State of the debts of the Authority. The bonds shall  
13 contain a statement to this effect on the face of the bonds.

14 (Source: P.A. 100-23, eff. 7-6-17.)

15 (70 ILCS 210/14) (from Ch. 85, par. 1234)

16 Sec. 14. Board; compensation. The governing and  
17 administrative body of the Authority shall be a board known as  
18 the Metropolitan Public ~~Pier~~ and Exposition Board. On the  
19 effective date of this amendatory Act of the 96th General  
20 Assembly, the Trustee shall assume the duties and powers of the  
21 Board for a period of 18 months or until the Board is fully  
22 constituted, whichever is later. Any action requiring Board  
23 approval shall be deemed approved by the Board if the Trustee  
24 approves the action in accordance with Section 14.5. Beginning  
25 the first Monday of the month occurring 18 months after the

1 effective date of this amendatory Act of the 96th General  
2 Assembly, the Board shall consist of 9 members. The Governor  
3 shall appoint 4 members to the Board, subject to the advice and  
4 consent of the Senate. The Mayor shall appoint 4 members to the  
5 Board. At least one member of the Board shall represent the  
6 interests of labor and at least one member of the Board shall  
7 represent the interests of the convention industry. A majority  
8 of the members appointed by the Governor and Mayor shall  
9 appoint a ninth member to serve as the chairperson. The Board  
10 shall be fully constituted when a quorum has been appointed.  
11 The members of the board shall be individuals of generally  
12 recognized ability and integrity. No member of the Board may be  
13 (i) an officer or employee of, or a member of a board,  
14 commission or authority of, the State, any unit of local  
15 government or any school district or (ii) a person who served  
16 on the Board prior to the effective date of this amendatory Act  
17 of the 96th General Assembly.

18 Of the initial members appointed by the Governor, one shall  
19 serve for a term expiring June 1, 2013, one shall serve for a  
20 term expiring June 1, 2014, one shall serve for a term expiring  
21 June 1, 2015, and one shall serve for a term expiring June 1,  
22 2016, as determined by the Governor. Of the initial members  
23 appointed by the Mayor, one shall serve for a term expiring  
24 June 1, 2013, one shall serve for a term expiring June 1, 2014,  
25 one shall serve for a term expiring June 1, 2015, and one shall  
26 serve for a term expiring June 1, 2016, as determined by the

1 Mayor. The initial chairperson appointed by the Board shall  
2 serve a term for a term expiring June 1, 2015. Successors shall  
3 be appointed to 4-year terms. No person may be appointed to  
4 more than 3 terms.

5 Members of the Board shall serve without compensation, but  
6 shall be reimbursed for actual expenses incurred by them in the  
7 performance of their duties. All members of the Board and  
8 employees of the Authority are subject to the Illinois  
9 Governmental Ethics Act, in accordance with its terms.

10 (Source: P.A. 100-1116, eff. 11-28-18.)

11 (70 ILCS 210/23.1) (from Ch. 85, par. 1243.1)

12 Sec. 23.1. Affirmative action.

13 (a) The Authority shall, within 90 days after the effective  
14 date of this amendatory Act of 1984, establish and maintain an  
15 affirmative action program designed to promote equal  
16 employment opportunity and eliminate the effects of past  
17 discrimination. Such program shall include a plan, including  
18 timetables where appropriate, which shall specify goals and  
19 methods for increasing participation by women and minorities in  
20 employment, including employment related to the planning,  
21 organization, and staging of the games, by the Authority and by  
22 parties which contract with the Authority. The Authority shall  
23 submit a detailed plan with the General Assembly prior to  
24 September 1 of each year. Such program shall also establish  
25 procedures and sanctions, which the Authority shall enforce to

1 ensure compliance with the plan established pursuant to this  
2 Section and with State and federal laws and regulations  
3 relating to the employment of women and minorities. A  
4 determination by the Authority as to whether a party to a  
5 contract with the Authority has achieved the goals or employed  
6 the methods for increasing participation by women and  
7 minorities shall be determined in accordance with the terms of  
8 such contracts or the applicable provisions of rules and  
9 regulations of the Authority existing at the time such contract  
10 was executed, including any provisions for consideration of  
11 good faith efforts at compliance which the Authority may  
12 reasonably adopt.

13 (b) The Authority shall adopt and maintain minority-owned  
14 and women-owned business enterprise procurement programs under  
15 the affirmative action program described in subsection (a) for  
16 any and all work, including all contracting related to the  
17 planning, organization, and staging of the games, undertaken by  
18 the Authority. That work shall include, but is not limited to,  
19 the purchase of professional services, construction services,  
20 supplies, materials, and equipment. The programs shall  
21 establish goals of awarding not less than 25% of the annual  
22 dollar value of all contracts, purchase orders, or other  
23 agreements (collectively referred to as "contracts") to  
24 minority-owned businesses and 5% of the annual dollar value of  
25 all contracts to women-owned businesses. Without limiting the  
26 generality of the foregoing, the programs shall require in

1 connection with the prequalification or consideration of  
2 vendors for professional service contracts, construction  
3 contracts, and contracts for supplies, materials, equipment,  
4 and services that each proposer or bidder submit as part of his  
5 or her proposal or bid a commitment detailing how he or she  
6 will expend 25% or more of the dollar value of his or her  
7 contracts with one or more minority-owned businesses and 5% or  
8 more of the dollar value with one or more women-owned  
9 businesses. Bids or proposals that do not include such detailed  
10 commitments are not responsive and shall be rejected unless the  
11 Authority deems it appropriate to grant a waiver of these  
12 requirements. The Authority may consider waivers based on the  
13 scope of work and availability of certified minority-owned and  
14 women-owned businesses. In addition the Authority may, in  
15 connection with the selection of providers of professional  
16 services, reserve the right to select a minority-owned or  
17 women-owned business or businesses to fulfill the commitment to  
18 minority and woman business participation. The commitment to  
19 minority and woman business participation may be met by the  
20 contractor or professional service provider's status as a  
21 minority-owned or women-owned business, by joint venture or by  
22 subcontracting a portion of the work with or purchasing  
23 materials for the work from one or more such businesses, or by  
24 any combination thereof. Each contract shall require the  
25 contractor or provider to submit a certified monthly report  
26 detailing the status of that contractor or provider's

1 compliance with the Authority's minority-owned and women-owned  
2 business enterprise procurement program. The Authority, after  
3 reviewing the monthly reports of the contractors and providers,  
4 shall compile a comprehensive report regarding compliance with  
5 this procurement program and file it quarterly with the General  
6 Assembly. If, in connection with a particular contract, the  
7 Authority determines that it is impracticable or excessively  
8 costly to obtain minority-owned or women-owned businesses to  
9 perform sufficient work to fulfill the commitment required by  
10 this subsection, the Authority shall reduce or waive the  
11 commitment in the contract, as may be appropriate. The  
12 Authority shall establish rules and regulations setting forth  
13 the standards to be used in determining whether or not a  
14 reduction or waiver is appropriate. The terms "minority-owned  
15 business" and "women-owned business" have the meanings given to  
16 those terms in the Business Enterprise for Minorities, Women,  
17 and Persons with Disabilities Act.

18 (c) The Authority shall adopt and maintain an affirmative  
19 action program in connection with the hiring of minorities and  
20 women on the Expansion Project and on any and all construction  
21 projects, including all contracting related to the planning,  
22 organization, and staging of the games, undertaken by the  
23 Authority. The program shall be designed to promote equal  
24 employment opportunity and shall specify the goals and methods  
25 for increasing the participation of minorities and women in a  
26 representative mix of job classifications required to perform

1 the respective contracts awarded by the Authority.

2 (d) In connection with the Expansion Project, the Authority  
3 shall incorporate the following elements into its  
4 minority-owned and women-owned business procurement programs  
5 to the extent feasible: (1) a major contractors program that  
6 permits minority-owned businesses and women-owned businesses  
7 to bear significant responsibility and risk for a portion of  
8 the project; (2) a mentor/protege program that provides  
9 financial, technical, managerial, equipment, and personnel  
10 support to minority-owned businesses and women-owned  
11 businesses; (3) an emerging firms program that includes  
12 minority-owned businesses and women-owned businesses that  
13 would not otherwise qualify for the project due to inexperience  
14 or limited resources; (4) a small projects program that  
15 includes participation by smaller minority-owned businesses  
16 and women-owned businesses on jobs where the total dollar value  
17 is \$5,000,000 or less; and (5) a set-aside program that will  
18 identify contracts requiring the expenditure of funds less than  
19 \$50,000 for bids to be submitted solely by minority-owned  
20 businesses and women-owned businesses.

21 (e) The Authority is authorized to enter into agreements  
22 with contractors' associations, labor unions, and the  
23 contractors working on the Expansion Project to establish an  
24 Apprenticeship Preparedness Training Program to provide for an  
25 increase in the number of minority and women journeymen and  
26 apprentices in the building trades and to enter into agreements

1 with Community College District 508 to provide readiness  
2 training. The Authority is further authorized to enter into  
3 contracts with public and private educational institutions and  
4 persons in the hospitality industry to provide training for  
5 employment in the hospitality industry.

6 (f) McCormick Place Advisory Board. There is created a  
7 McCormick Place Advisory Board composed as follows: 2 members  
8 shall be appointed by the Mayor of Chicago; 2 members shall be  
9 appointed by the Governor; 2 members shall be State Senators  
10 appointed by the President of the Senate; 2 members shall be  
11 State Senators appointed by the Minority Leader of the Senate;  
12 2 members shall be State Representatives appointed by the  
13 Speaker of the House of Representatives; and 2 members shall be  
14 State Representatives appointed by the Minority Leader of the  
15 House of Representatives. The terms of all previously appointed  
16 members of the Advisory Board expire on the effective date of  
17 this amendatory Act of the 92nd General Assembly. A State  
18 Senator or State Representative member may appoint a designee  
19 to serve on the McCormick Place Advisory Board in his or her  
20 absence.

21 A "member of a minority group" shall mean a person who is a  
22 citizen or lawful permanent resident of the United States and  
23 who is any of the following:

- 24 (1) American Indian or Alaska Native (a person having  
25 origins in any of the original peoples of North and South  
26 America, including Central America, and who maintains



1 tribal affiliation or community attachment).

2 (2) Asian (a person having origins in any of the  
3 original peoples of the Far East, Southeast Asia, or the  
4 Indian subcontinent, including, but not limited to,  
5 Cambodia, China, India, Japan, Korea, Malaysia, Pakistan,  
6 the Philippine Islands, Thailand, and Vietnam).

7 (3) Black or African American (a person having origins  
8 in any of the black racial groups of Africa). Terms such as  
9 "Haitian" or "Negro" can be used in addition to "Black or  
10 African American".

11 (4) Hispanic or Latino (a person of Cuban, Mexican,  
12 Puerto Rican, South or Central American, or other Spanish  
13 culture or origin, regardless of race).

14 (5) Native Hawaiian or Other Pacific Islander (a person  
15 having origins in any of the original peoples of Hawaii,  
16 Guam, Samoa, or other Pacific Islands).

17 Members of the McCormick Place Advisory Board shall serve  
18 2-year terms and until their successors are appointed, except  
19 members who serve as a result of their elected position whose  
20 terms shall continue as long as they hold their designated  
21 elected positions. Vacancies shall be filled by appointment for  
22 the unexpired term in the same manner as original appointments  
23 are made. The McCormick Place Advisory Board shall elect its  
24 own chairperson.

25 Members of the McCormick Place Advisory Board shall serve  
26 without compensation but, at the Authority's discretion, shall

1 be reimbursed for necessary expenses in connection with the  
2 performance of their duties.

3 The McCormick Place Advisory Board shall meet quarterly, or  
4 as needed, shall produce any reports it deems necessary, and  
5 shall:

6 (1) Work with the Authority on ways to improve the area  
7 physically and economically;

8 (2) Work with the Authority regarding potential means  
9 for providing increased economic opportunities to  
10 minorities and women produced indirectly or directly from  
11 the construction and operation of the Expansion Project;

12 (3) Work with the Authority to minimize any potential  
13 impact on the area surrounding the McCormick Place  
14 Expansion Project, including any impact on minority-owned  
15 or women-owned businesses, resulting from the construction  
16 and operation of the Expansion Project;

17 (4) Work with the Authority to find candidates for  
18 building trades apprenticeships, for employment in the  
19 hospitality industry, and to identify job training  
20 programs;

21 (5) Work with the Authority to implement the provisions  
22 of subsections (a) through (e) of this Section in the  
23 construction of the Expansion Project, including the  
24 Authority's goal of awarding not less than 25% and 5% of  
25 the annual dollar value of contracts to minority-owned and  
26 women-owned businesses, the outreach program for

1 minorities and women, and the mentor/protege program for  
2 providing assistance to minority-owned and women-owned  
3 businesses.

4 (g) The Authority shall comply with subsection (e) of  
5 Section 5-42 of the Olympic Games and Paralympic Games (2016)  
6 Law. For purposes of this Section, the term "games" has the  
7 meaning set forth in the Olympic Games and Paralympic Games  
8 (2016) Law.

9 (h) In addition to the requirements specified in  
10 subsections (a) through (e) of this Section, the Authority may  
11 implement programs to encourage participation on its contracts  
12 let for competitive bid by businesses owned by lesbian, gay,  
13 bisexual, or transgender persons, businesses owned by persons  
14 with disabilities, and veteran-owned businesses.

15 (Source: P.A. 100-391, eff. 8-25-17.)

16 (70 ILCS 210/24) (from Ch. 85, par. 1244)

17 Sec. 24. All contracts for the sale of property of the  
18 value of more than \$10,000 or for any concession in or lease of  
19 property of the Authority for a term of more than one year  
20 shall be awarded to the highest responsible bidder, after  
21 advertising for bids, except as may be otherwise authorized by  
22 this Act. All construction contracts, when the cost will exceed  
23 \$100,000 ~~\$30,000~~, and contracts for supplies, materials,  
24 equipment and services, when the cost thereof will exceed  
25 \$100,000 ~~\$10,000~~, shall be let to the lowest responsible

1 bidder, after advertising for bids, excepting (1) when repair  
2 parts, accessories, equipment or services are required for  
3 equipment or services previously furnished or contracted for,  
4 (2) professional services contracted for in accordance with  
5 Section 25.1 of this Act, (3) when services such as water,  
6 light, heat, power, telephone (other than long-distance  
7 service) or telegraph are required, (4) when contracts for the  
8 use, purchase, delivery, movement, or installation of data  
9 processing equipment, software, or services and  
10 telecommunications equipment, software, and services are  
11 required, and (5) when the immediate delivery of supplies,  
12 materials, equipment, or services is required and (i) the chief  
13 executive officer determines that an emergency situation  
14 exists; (ii) the contract accepted is based on the lowest  
15 responsible bid after the Authority has made a diligent effort  
16 to solicit multiple bids by telephone, facsimile, or other  
17 efficient means; and (iii) the chief executive officer submits  
18 a report at the next regular Board meeting, to be ratified by  
19 the Board and entered into the official record, stating the  
20 chief executive officer's reason for declaring an emergency  
21 situation, the names of the other parties solicited and their  
22 bids, and a copy of the contract awarded.

23 All construction contracts involving less than \$100,000  
24 ~~\$30,000~~ and all other contracts involving less than \$100,000  
25 ~~\$10,000~~ shall be let by competitive bidding whenever possible,  
26 and in any event in a manner calculated to insure the best

1 interests of the public.

2 Each bidder shall disclose in his bid the name of each  
3 individual having a beneficial interest, directly or  
4 indirectly, of more than 7 1/2% in such bidding entity and, if  
5 such bidding entity is a corporation, the names of each of its  
6 officers and directors. The bidder shall notify the Board of  
7 any changes in its ownership or its officers or directors at  
8 the time such changes occur if the change occurs during the  
9 pendency of a proposal or a contract.

10 In determining the responsibility of any bidder, the Board  
11 may take into account past record of dealings with the bidder,  
12 experience, adequacy of equipment, ability to complete  
13 performance within the time set, and other factors besides  
14 financial responsibility, but in no case shall any such  
15 contracts be awarded to any other than the highest bidder (in  
16 case of sale or concession or lease) or the lowest bidder (in  
17 case of purchase or expenditure) unless authorized or approved  
18 by a vote of at least three-fourths of the members of the  
19 Board, and unless such action is accompanied by a statement in  
20 writing setting forth the reasons for not awarding the contract  
21 to the highest or lowest bidder, as the case may be, which  
22 statement shall be kept on file in the principal office of the  
23 Authority and open to public inspection.

24 From the group of responsible bidders the lowest bidder  
25 shall be selected in the following manner: to all bids for  
26 sales the gross receipts of which are not taxable under the

1 "Retailers' Occupation Tax Act", approved June 28, 1933, as  
2 amended, there shall be added an amount equal to the tax which  
3 would be payable under said Act, if applicable, and the lowest  
4 in amount of said adjusted bids and bids for sales the gross  
5 receipts of which are taxable under said Act shall be  
6 considered the lowest bid; provided, that, if said lowest bid  
7 relates to a sale not taxable under said Act, any contract  
8 entered into thereon shall be in the amount of the original bid  
9 not adjusted as aforesaid.

10 Contracts shall not be split into parts involving  
11 expenditures of less than \$100,000 ~~\$10,000 (or \$30,000 in the~~  
12 ~~ease of construction contracts)~~ for the purposes of avoiding  
13 the provisions of this Section, and all such split contracts  
14 shall be void. If any collusion occurs among bidders or  
15 prospective bidders in restraint of freedom of competition, by  
16 agreement to bid a fixed amount or to refrain from bidding, or  
17 otherwise, the bids of such bidders shall be void. Each bidder  
18 shall accompany his bid with a sworn statement that he has not  
19 been a party to any such agreement.

20 The Board shall have the right to reject all bids and to  
21 readvertise for bids. If after any such readvertisement no  
22 responsible and satisfactory bid, within the terms of the  
23 advertisement, shall be received, the Board may award such  
24 contract without competitive bidding, provided that it shall  
25 not be less advantageous to the Authority than any valid bid  
26 received pursuant to advertisement.

1           The Board shall adopt rules and regulations of general  
2 application within 90 days of the effective date of this  
3 amendatory Act of 1985 to carry into effect the provisions of  
4 this Section.

5           This Section does not apply to any contract entered into by  
6 the Authority under the Governmental Joint Purchasing Act if  
7 the chief executive officer approves and executes the contract  
8 and submits a report at the next regular Board meeting, to be  
9 ratified by the Board and entered into the official record,  
10 stating the terms and conditions of the contract.

11           (Source: P.A. 91-422, eff. 1-1-00.)

12           (70 ILCS 210/25.1) (from Ch. 85, par. 1245.1)

13           Sec. 25.1. (a) This Section applies to agreements described  
14 in Section 5(h) and contracts described in Section 5(j).

15           (b) When the Authority proposes to enter into a contract or  
16 agreement under this Section, the Authority shall give public  
17 notice soliciting proposals for the contract or agreement by  
18 publication at least twice in one or more daily newspapers in  
19 general circulation in the metropolitan area. The second notice  
20 shall be published not less than 10 days before the date on  
21 which the Authority expects to select the contractor. The  
22 notice shall include a general description of the nature of the  
23 contract or agreement which the Authority is seeking and the  
24 procedure by which a person or firm interested in the contract  
25 or agreement may make its proposal to the Authority for

1 consideration for the contract or agreement.

2 A request for proposals must be extended to a sufficient  
3 number of prospective providers of the required services or  
4 prospective bidders to assure that public interest in  
5 competition is adequately served.

6 The provisions of this subsection (b) do not apply if:

7 (1) the Authority concludes that there is a single  
8 source of the expertise or knowledge required or that one  
9 person can clearly perform the required tasks more  
10 satisfactorily because of the person's prior work;  
11 however, this exemption shall be narrowly construed and  
12 applies only if a written report that details the reasons  
13 for the exemption is entered into the minutes of the  
14 Authority ~~and the Chairman has authorized in writing~~  
15 ~~contract negotiations with the single source; or~~

16 (2) the service is to be provided by or the agreement  
17 is with a State agency, a federal agency, a political  
18 subdivision of the State, or a corporation organized under  
19 the General Not For Profit Corporation Act of 1986; or

20 (3) within 60 days of the effective date of this  
21 amendatory Act of 1985, the Authority enters into a written  
22 contract for professional services of the same kind with  
23 any person providing such professional services as of such  
24 effective date.

25 A request for proposals must contain a description of the  
26 work to be performed under the contract and the terms under



1 which the work is to be performed or a description of the terms  
2 of the agreement with respect to the use or occupancy of the  
3 grounds, buildings, or facilities. A request for proposals must  
4 contain that information necessary for a prospective  
5 contractor or bidder to submit a response or contain references  
6 to any information that cannot reasonably be included with the  
7 request. The request for proposals must provide a description  
8 of the factors that will be considered by the Authority when it  
9 evaluates the proposals received.

10 Nothing in this subsection limits the power of the  
11 Authority to use additional means that it may consider  
12 appropriate to notify prospective contractors or bidders that  
13 it proposes to enter into a contract or agreement.

14 (c) After the responses are submitted, the Authority shall  
15 evaluate them. Each proposal received must be evaluated using  
16 the same factors as those set out in the request for proposals.

17 Any person that submits a response to a request for  
18 proposals under this Section shall disclose in the response the  
19 name of each individual having a beneficial interest directly  
20 or indirectly of more than 7 1/2% in such person and, if such  
21 person is a corporation, the names of each of its officers and  
22 directors. The person shall notify the Board of any changes in  
23 its ownership or its officers or directors at the time such  
24 changes occur if the change occurs during the pendency of a  
25 proposal or a contract.

26 (d) All contracts and agreements under this Section,

1 whether or not exempted hereunder, shall be authorized and  
2 approved by the Board and shall be set forth in a writing  
3 executed by the contractor and the Authority. No payment shall  
4 be made under this Section until a written contract or  
5 agreement shall be so authorized, approved and executed,  
6 provided that payments for professional services may be made  
7 without a written contract to persons providing such services  
8 to the Authority as of the effective date of this amendatory  
9 Act of 1985 for sixty days from such date.

10 (e) A copy of each contract or agreement (whether or not  
11 exempted hereunder) and the response, if any, to the request  
12 for proposals upon which the contract was awarded must be filed  
13 with the Secretary of the Authority and is required to be open  
14 for public inspection. The request for proposals and the name  
15 and address of each person who submitted a response to it must  
16 also accompany the filed copies.

17 (Source: P.A. 96-898, eff. 5-27-10.)

18 (70 ILCS 210/25.4)

19 Sec. 25.4. Contracts for professional services.

20 (a) When the Authority proposes to enter into a contract or  
21 agreement for professional services, other than the marketing  
22 agreement required in Section 5.6, the Authority shall use a  
23 request for proposal process in accordance with the Illinois  
24 Procurement Code.

25 (b) Any person that submits a response to a request for

1 proposals under this Section shall disclose in the response the  
2 name of each individual having a beneficial interest directly  
3 or indirectly of more than 7 1/2% in such person and, if such  
4 person is a corporation, the names of each of its officers and  
5 directors. The person shall notify the Board of any changes in  
6 its ownership or its officers or directors at the time such  
7 changes occur if the change occurs during the pendency of a  
8 proposal or a contract.

9 (c) All contracts and agreements under this Section shall  
10 be authorized and approved by the Board and shall be set forth  
11 in a writing executed by the contractor and the Authority. No  
12 payment shall be made under this Section until a written  
13 contract or agreement shall be so authorized, approved, and  
14 executed. A copy of each contract or agreement (whether or not  
15 exempted under this Section) and the response, if any, to the  
16 request for proposals upon which the contract was awarded must  
17 be filed with the Secretary of the Authority and is required to  
18 be open for public inspection.

19 (d) This Section applies to (i) contracts in excess of  
20 \$100,000 ~~\$25,000~~ for professional services provided to the  
21 Authority, including the services of accountants, architects,  
22 attorneys, engineers, physicians, superintendents of  
23 construction, financial advisors, bond trustees, and other  
24 similar professionals possessing a high degree of skill and  
25 (ii) contracts or bond purchase agreements in excess of \$10,000  
26 with underwriters or investment bankers with respect to sale of

1 the Authority's bonds under this Act. This Section shall not  
2 apply to contracts for professional services to be provided by,  
3 or the agreement is with, a State agency, federal agency, or  
4 unit of local government.

5 (Source: P.A. 96-898, eff. 5-27-10; 96-899, eff. 5-28-10.)

6 Section 70. The Fair and Exposition Authority  
7 Reconstruction Act is amended by changing Sections 2, 3, and 8  
8 as follows:

9 (70 ILCS 215/2) (from Ch. 85, par. 1250.2)

10 Sec. 2. As used in this Act:

11 "Authority" means the Metropolitan Public Pier ~~and~~  
12 Exposition Authority created by the Metropolitan Public Pier  
13 ~~and~~ Exposition Authority Act.

14 "Board" means the governing and administrative body of the  
15 Metropolitan Public Pier ~~and~~ Exposition Authority.

16 (Source: P.A. 87-895.)

17 (70 ILCS 215/3) (from Ch. 85, par. 1250.3)

18 Sec. 3. The Metropolitan Public Pier ~~and~~ Exposition  
19 Authority is authorized to borrow money and issue bonds in a  
20 total amount not to exceed \$40,000,000 for the purpose of  
21 reconstructing the convention hall and exposition building  
22 known as McCormick Place. Such bonds shall be payable solely  
23 from funds received by the Authority from appropriations, if

1 any, to be made to said Authority from time to time by future  
2 General Assemblies of the State of Illinois.

3 (Source: P.A. 94-91, eff. 7-1-05.)

4 (70 ILCS 215/8) (from Ch. 85, par. 1250.8)

5 Sec. 8. Appropriations may be made from time to time by the  
6 General Assembly to the Metropolitan Public Pier ~~and~~ Exposition  
7 Authority for the payment of principal and interest of bonds of  
8 the Authority issued under the provisions of this Act and for  
9 any other lawful purpose of the Authority. Any and all of the  
10 funds so received shall be kept separate and apart from any and  
11 all other funds of the Authority. After there has been paid  
12 into the Metropolitan Fair and Exposition Authority  
13 Reconstruction Fund in the State Treasury sufficient money,  
14 pursuant to this Section and Sections 2 and 29 of the Cigarette  
15 Tax Act, to retire all bonds payable from that Fund, the taxes  
16 derived from Section 28 of the Illinois Horse Racing Act of  
17 1975 which were required to be paid into that Fund pursuant to  
18 that Act shall thereafter be paid into the Metropolitan  
19 Exposition, Auditorium and Office Building Fund in the State  
20 Treasury.

21 (Source: P.A. 94-91, eff. 7-1-05.)

22 Section 75. The Joliet Arsenal Development Authority Act is  
23 amended by changing Section 40 as follows:

1 (70 ILCS 508/40)

2 Sec. 40. Acquisition.

3 (a) The Authority may, but need not, acquire title to any  
4 project with respect to which it exercises its authority.

5 (b) The Authority shall have power to acquire by purchase,  
6 lease, gift, or otherwise any property or rights therein from  
7 any person, the State of Illinois, any municipal corporation,  
8 any local unit of government, the government of the United  
9 States, any agency or instrumentality of the United States, any  
10 body politic, or any county useful for its purposes, whether  
11 improved for the purposes of any prospective project or  
12 unimproved. The Authority may also accept any donation of funds  
13 for its purposes from any of those sources.

14 (c) The Authority shall have power to develop, construct,  
15 and improve, either under its own direction or through  
16 collaboration with any approved applicant, or to acquire  
17 through purchase or otherwise any project, using for that  
18 purpose the proceeds derived from its sale of revenue bonds,  
19 notes, or other evidences of indebtedness or governmental loans  
20 or grants, and to hold title in the name of the Authority to  
21 those projects.

22 (d) The Authority shall have the power to enter into  
23 intergovernmental agreements with the State of Illinois, the  
24 county of Will, the Illinois Finance Authority, the  
25 Metropolitan Public Pier ~~and~~ Exposition Authority, the United  
26 States government, any agency or instrumentality of the United

1 States, any unit of local government located within the  
2 territory of the Authority, or any other unit of government to  
3 the extent allowed by Article VII, Section 10 of the Illinois  
4 Constitution and the Intergovernmental Cooperation Act.

5 (e) The Authority shall have the power to share employees  
6 with other units of government, including agencies of the  
7 United States, agencies of the State of Illinois, and agencies  
8 or personnel of any unit of local government.

9 (f) Subject to subsection (i) of Section 35 of this Act,  
10 the Authority shall have the power to exercise powers and issue  
11 revenue bonds as if it were a municipality so authorized in  
12 Divisions 12.1, 74, 74.1, 74.3, and 74.5 of Article 11 of the  
13 Illinois Municipal Code.

14 (g) All property owned by the Joliet Arsenal Development  
15 Authority is exempt from property taxes. Any property owned by  
16 the Joliet Arsenal Development Authority and leased to an  
17 entity that is not exempt shall remain exempt. The leasehold  
18 interest of the lessee shall be assessed under Section 9-195 of  
19 the Property Tax Code.

20 (Source: P.A. 95-331, eff. 8-21-07.)

21 Section 80. The Southwestern Illinois Development  
22 Authority Act is amended by changing Section 8 as follows:

23 (70 ILCS 520/8) (from Ch. 85, par. 6158)

24 Sec. 8. (a) The Authority may, but need not, acquire title

1 to any project with respect to which it exercises its  
2 authority.

3 (b) The Authority shall have power to acquire by purchase,  
4 lease, gift or otherwise any property or rights therein from  
5 any person or persons, the State of Illinois, any municipal  
6 corporation, any local unit of government, the government of  
7 the United States and any agency or instrumentality of the  
8 United States, any body politic or any county useful for its  
9 purposes, whether improved for the purposes of any prospective  
10 project or unimproved. The Authority may also accept any  
11 donation of funds for its purposes from any such source. The  
12 Authority may acquire any real property, or rights therein,  
13 upon condemnation. The acquisition by eminent domain of such  
14 real property or any interest therein by the Authority shall be  
15 in the manner provided by the Eminent Domain Act, including  
16 Article 20 thereof (quick-take power).

17 The Authority shall not exercise any quick-take eminent  
18 domain powers granted by State law within the corporate limits  
19 of a municipality unless the governing authority of the  
20 municipality authorizes the Authority to do so. The Authority  
21 shall not exercise any quick-take eminent domain powers granted  
22 by State law within the unincorporated areas of a county unless  
23 the county board authorizes the Authority to do so.

24 (c) The Authority shall have power to develop, construct  
25 and improve, either under its own direction or through  
26 collaboration with any approved applicant, or to acquire



1 through purchase or otherwise any project, using for such  
2 purpose the proceeds derived from its sale of revenue bonds,  
3 notes or other evidences of indebtedness or governmental loans  
4 or grants and to hold title in the name of the Authority to  
5 such projects.

6 (d) The Authority shall have the power to enter into  
7 intergovernmental agreements with the State of Illinois, the  
8 counties of Madison or St. Clair, the Southwest Regional Port  
9 District, the Illinois Finance Authority, the Illinois Housing  
10 Development Authority, the Metropolitan Public Pier and  
11 Exposition Authority, the United States government and any  
12 agency or instrumentality of the United States, the city of  
13 East St. Louis, any unit of local government located within the  
14 territory of the Authority or any other unit of government to  
15 the extent allowed by Article VII, Section 10 of the Illinois  
16 Constitution and the Intergovernmental Cooperation Act.

17 (e) The Authority shall have the power to share employees  
18 with other units of government, including agencies of the  
19 United States, agencies of the State of Illinois and agencies  
20 or personnel of any unit of local government.

21 (f) The Authority shall have the power to exercise powers  
22 and issue bonds as if it were a municipality so authorized in  
23 Divisions 12.1, 74, 74.1, 74.3 and 74.5 of Article 11 of the  
24 Illinois Municipal Code.

25 (Source: P.A. 93-205, eff. 1-1-04; 94-1055, eff. 1-1-07.)

1           Section 85. The Tri-County River Valley Development  
2 Authority Law is amended by changing Section 2008 as follows:

3           (70 ILCS 525/2008) (from Ch. 85, par. 7508)

4           Sec. 2008. Acquisition.

5           (a) The Authority may, but need not, acquire title to any  
6 project with respect to which it exercises its authority.

7           (b) The Authority shall have power to acquire by purchase,  
8 lease, gift or otherwise any property or rights therein from  
9 any person or persons, the State of Illinois, any municipal  
10 corporation, any local unit of government, the government of  
11 the United States and any agency or instrumentality of the  
12 United States, any body politic or any county useful for its  
13 purposes, whether improved for the purposes of any prospective  
14 project or unimproved. The Authority may also accept any  
15 donation of funds for its purposes from any such source.

16           (c) The Authority shall have power to develop, construct  
17 and improve, either under its own direction or through  
18 collaboration with any approved applicant, or to acquire  
19 through purchase or otherwise any project, using for such  
20 purpose the proceeds derived from its sale of revenue bonds,  
21 notes or other evidences of indebtedness or governmental loans  
22 or grants and to hold title in the name of the Authority to  
23 such projects.

24           (d) The Authority shall have the power to enter into  
25 intergovernmental agreements with the State of Illinois, the

1 counties of Peoria, Tazewell or Woodford, the Illinois Finance  
2 Authority, the Illinois Housing Development Authority, the  
3 Metropolitan Public Pier ~~and~~ Exposition Authority, the United  
4 States government and any agency or instrumentality of the  
5 United States, any unit of local government located within the  
6 territory of the Authority or any other unit of government to  
7 the extent allowed by Article VII, Section 10 of the Illinois  
8 Constitution and the Intergovernmental Cooperation Act.

9 (e) The Authority shall have the power to share employees  
10 with other units of government, including agencies of the  
11 United States, agencies of the State of Illinois and agencies  
12 or personnel of any unit of local government.

13 (f) The Authority shall have the power to exercise powers  
14 and issue bonds as if it were a municipality so authorized in  
15 Divisions 12.1, 74, 74.1, 74.3 and 74.5 of Article 11 of the  
16 Illinois Municipal Code.

17 (Source: P.A. 93-205, eff. 1-1-04.)

18 Section 90. The Upper Illinois River Valley Development  
19 Authority Act is amended by changing Section 8 as follows:

20 (70 ILCS 530/8) (from Ch. 85, par. 7158)

21 Sec. 8. Acquisition.

22 (a) The Authority may, but need not, acquire title to any  
23 project with respect to which it exercises its authority.

24 (b) The Authority shall have power to acquire by purchase,

1 lease, gift or otherwise any property or rights therein from  
2 any person or persons, the State of Illinois, any municipal  
3 corporation, any local unit of government, the government of  
4 the United States and any agency or instrumentality of the  
5 United States, any body politic or any county useful for its  
6 purposes, whether improved for the purposes of any prospective  
7 project or unimproved. The Authority may also accept any  
8 donation of funds for its purposes from any such source.

9 (c) The Authority shall have power to develop, construct  
10 and improve, either under its own direction or through  
11 collaboration with any approved applicant, or to acquire  
12 through purchase or otherwise any project, using for such  
13 purpose the proceeds derived from its sale of revenue bonds,  
14 notes or other evidences of indebtedness or governmental loans  
15 or grants and to hold title in the name of the Authority to  
16 such projects.

17 (d) The Authority shall have the power to enter into  
18 intergovernmental agreements with the State of Illinois, the  
19 counties of Grundy, LaSalle, Bureau, Putnam or Marshall, the  
20 Illinois Finance Authority, the Illinois Housing Development  
21 Authority, the Metropolitan Public Pier ~~and~~ Exposition  
22 Authority, the United States government and any agency or  
23 instrumentality of the United States, any unit of local  
24 government located within the territory of the Authority or any  
25 other unit of government to the extent allowed by Article VII,  
26 Section 10 of the Illinois Constitution and the

1 Intergovernmental Cooperation Act.

2 (e) The Authority shall have the power to share employees  
3 with other units of government, including agencies of the  
4 United States, agencies of the State of Illinois and agencies  
5 or personnel of any unit of local government.

6 (f) The Authority shall have the power to exercise powers  
7 and issue bonds as if it were a municipality so authorized in  
8 Divisions 12.1, 74, 74.1, 74.3 and 74.5 of Article 11 of the  
9 Illinois Municipal Code.

10 (Source: P.A. 93-205, eff. 1-1-04.)

11 Section 95. The Will-Kankakee Regional Development  
12 Authority Law is amended by changing Section 8 as follows:

13 (70 ILCS 535/8) (from Ch. 85, par. 7458)

14 Sec. 8. Acquisition.

15 (a) The Authority may, but need not, acquire title to any  
16 project with respect to which it exercises its authority.

17 (b) The Authority shall have power to acquire by purchase,  
18 lease, gift or otherwise any property or rights therein from  
19 any person or persons, the State of Illinois, any municipal  
20 corporation, any local unit of government, the government of  
21 the United States and any agency or instrumentality of the  
22 United States, any body politic or any county useful for its  
23 purposes, whether improved for the purposes of any prospective  
24 project or unimproved. The Authority may also accept any

1 donation of funds for its purposes from any such source.

2 (c) The Authority shall have power to develop, construct  
3 and improve, either under its own direction or through  
4 collaboration with any approved applicant, or to acquire  
5 through purchase or otherwise any project, using for such  
6 purpose the proceeds derived from its sale of revenue bonds,  
7 notes or other evidences of indebtedness or governmental loans  
8 or grants and to hold title in the name of the Authority to  
9 such projects.

10 (d) The Authority shall have the power to enter into  
11 intergovernmental agreements with the State of Illinois, the  
12 counties of Will and Kankakee, the Illinois Finance Authority,  
13 the Metropolitan Public Pier ~~and~~ Exposition Authority, the  
14 United States government and any agency or instrumentality of  
15 the United States, any unit of local government located within  
16 the territory of the Authority or any other unit of government  
17 to the extent allowed by Article VII, Section 10 of the  
18 Illinois Constitution and the Intergovernmental Cooperation  
19 Act.

20 (e) The Authority shall have the power to share employees  
21 with other units of government, including agencies of the  
22 United States, agencies of the State of Illinois and agencies  
23 or personnel of any unit of local government.

24 (f) The Authority shall have the power to exercise powers  
25 and issue bonds as if it were a municipality so authorized in  
26 Divisions 12.1, 74, 74.1, 74.3 and 74.5 of Article 11 of the

1 Illinois Municipal Code.

2 (Source: P.A. 93-205, eff. 1-1-04.)

3 Section 100. The Park District Exposition Authority Lease  
4 Act is amended by changing Sections 1 and 2 as follows:

5 (70 ILCS 1560/1) (from Ch. 105, par. 327v6)

6 Sec. 1. The Commissioners of any park district located in  
7 whole or in part in any city having a population of 500,000 or  
8 more are hereby authorized and empowered to lease to a  
9 Metropolitan Public Pier ~~and~~ Exposition Authority, for a term  
10 not exceeding 40 years, any parcel or parcels of land, not  
11 exceeding 25% of the total park area of the park district, to  
12 be maintained and operated by the Metropolitan Public Pier ~~and~~  
13 Exposition Authority for its lawful corporate purposes,  
14 including the construction, operation and maintenance of  
15 auditoriums or exposition buildings. The park district shall  
16 not thereby divest itself of ownership of the land demised or  
17 of its power to regulate the land. The Commissioners of the  
18 Chicago Park District shall not lease any park property under  
19 the provisions of this Act except property located in Burnham  
20 Park and shall not so lease more than 180 acres. The lease  
21 shall set out the terms and conditions, consistent with the  
22 statutory powers and duties of the lessor and lessee, upon  
23 which the land so demised may be used by the Authority, and may  
24 provide for its renegotiation and renewal for terms not to

1 exceed 40 years. Neither the lease nor any renewal thereof  
2 shall be finally terminated while there is outstanding against  
3 the Authority any unfunded bonded debt.

4 (Source: P.A. 87-895.)

5 (70 ILCS 1560/2) (from Ch. 105, par. 327v7)

6 Sec. 2. Upon the final termination of the original lease or  
7 of any renewal thereof, and subject to the provisions of  
8 Section 1 of this Act, the Authority, at the election of the  
9 park district, shall cause to be removed from the demised  
10 premises the improvements constructed or installed thereon by  
11 it, and shall cause the demised premises to be returned, as  
12 nearly as practicably possible, to their condition at the  
13 inception of the original lease. If, at such time, the park  
14 district elects to preserve the improvements, it is hereby  
15 authorized to maintain and operate the improvements for the  
16 same purposes as the Metropolitan Public Pier and Exposition  
17 Authority may be authorized to maintain and operate the  
18 improvements at that time.

19 (Source: P.A. 87-895.)

20 Section 105. The Illinois Sports Facilities Authority Act  
21 is amended by changing Section 19 as follows:

22 (70 ILCS 3205/19) (from Ch. 85, par. 6019)

23 Sec. 19. Tax. The Authority may impose an occupation tax



1 upon all persons engaged in the City of Chicago in the business  
2 of renting, leasing or letting rooms in a hotel, as defined in  
3 The Hotel Operators' Occupation Tax Act, at a rate not to  
4 exceed 2% of the gross rental receipts from the renting,  
5 leasing or letting of hotel rooms located within the City of  
6 Chicago, excluding, however, from gross rental receipts, the  
7 proceeds of such renting, leasing or letting to permanent  
8 residents of that hotel and proceeds from the tax imposed under  
9 subsection (c) of Section 13 of the Metropolitan Public Pier  
10 ~~and~~ Exposition Authority Act.

11 The tax imposed by the Authority pursuant to this Section  
12 and all civil penalties that may be assessed as an incident  
13 thereof shall be collected and enforced by the State Department  
14 of Revenue. The certificate of registration which is issued by  
15 the Department to a lessor under The Hotel Operators'  
16 Occupation Tax Act shall permit such registrant to engage in a  
17 business which is taxable under any ordinance or resolution  
18 enacted pursuant to this Section without registering  
19 separately with the Department under such ordinance or  
20 resolution or under this Section. The Department shall have  
21 full power to administer and enforce this Section; to collect  
22 all taxes and penalties due hereunder; to dispose of taxes and  
23 penalties so collected in the manner provided in this Section,  
24 and to determine all rights to credit memoranda, arising on  
25 account of the erroneous payment of tax or penalty hereunder.  
26 In the administration of, and compliance with, this Section,

1 the Department and persons who are subject to this Section  
2 shall have the same rights, remedies, privileges, immunities,  
3 powers and duties, and be subject to the same conditions,  
4 restrictions, limitations, penalties and definitions of terms,  
5 and employ the same modes of procedure, as are prescribed in  
6 The Hotel Operators' Occupation Tax Act (except where that Act  
7 is inconsistent herewith), as the same is now or may hereafter  
8 be amended, as fully as if the provisions contained in The  
9 Hotel Operators' Occupation Tax Act were set forth herein.

10 Whenever the Department determines that a refund should be  
11 made under this Section to a claimant instead of issuing a  
12 credit memorandum, the Department shall notify the State  
13 Comptroller, who shall cause the warrant to be drawn for the  
14 amount specified, and to the person named, in such notification  
15 from the Department. Such refund shall be paid by the State  
16 Treasurer out of the amounts held by the State Treasurer as  
17 trustee for the Authority.

18 Persons subject to any tax imposed pursuant to authority  
19 granted by this Section may reimburse themselves for their tax  
20 liability for such tax by separately stating such tax as an  
21 additional charge, which charge may be stated in combination,  
22 in a single amount, with State tax imposed under The Hotel  
23 Operators' Occupation Tax Act, the municipal tax imposed under  
24 Section 8-3-13 of the Illinois Municipal Code, and the tax  
25 imposed under Section 13 of the Metropolitan Public Pier ~~and~~  
26 Exposition Authority Act.

1           The Department shall forthwith pay over to the State  
2 Treasurer, ex-officio, as trustee for the Authority, all taxes  
3 and penalties collected hereunder for deposit in a trust fund  
4 outside the State Treasury. On or before the 25th day of each  
5 calendar month, the Department shall certify to the Comptroller  
6 the amount to be paid to or on behalf of the Authority from  
7 amounts collected hereunder by the Department, and deposited  
8 into such trust fund during the second preceding calendar  
9 month. The amount to be paid to or on behalf of the Authority  
10 shall be the amount (not including credit memoranda) collected  
11 hereunder during such second preceding calendar month by the  
12 Department, less an amount equal to the amount of refunds  
13 authorized during such second preceding calendar month by the  
14 Department on behalf of the Authority, and less 4% of such  
15 balance, which sum shall be retained by the State Treasurer to  
16 cover the costs incurred by the Department in administering and  
17 enforcing the provisions of this Section, as provided herein.  
18 Each such monthly certification by the Department shall also  
19 certify to the Comptroller the amount to be so retained by the  
20 State Treasurer for payment into the General Revenue Fund of  
21 the State Treasury.

22           Each monthly certification by the Department shall  
23 certify, of the amount paid to or on behalf of the Authority,  
24 (i) the portion to be paid to the Authority, (ii) the portion  
25 to be paid into the General Revenue Fund of the State Treasury  
26 on behalf of the Authority as repayment of amounts advanced to

1 the Authority pursuant to appropriation from the Illinois  
2 Sports Facilities Fund.

3 With respect to each State fiscal year, of the total amount  
4 to be paid to or on behalf of the Authority, the Department  
5 shall certify that payments shall first be made directly to the  
6 Authority in an amount equal to any difference between the  
7 annual amount certified by the Chairman of the Authority  
8 pursuant to Section 8.25-4 of the State Finance Act and the  
9 amount appropriated to the Authority from the Illinois Sports  
10 Facilities Fund. Next, the Department shall certify that  
11 payment shall be made into the General Revenue Fund of the  
12 State Treasury in an amount equal to the difference between (i)  
13 the lesser of (x) the amount appropriated from the Illinois  
14 Sports Facilities Fund to the Authority and (y) the annual  
15 amount certified by the Chairman of the Authority pursuant to  
16 Section 8.25-4 of the State Finance Act and (ii) \$10,000,000.  
17 The Department shall certify that all additional amounts shall  
18 be paid to the Authority and used for its corporate purposes.

19 Within 10 days after receipt, by the Comptroller, of the  
20 Department's monthly certification of amounts to be paid to or  
21 on behalf of the Authority and amounts to be paid into the  
22 General Revenue Fund, the Comptroller shall cause the warrants  
23 to be drawn for the respective amounts in accordance with the  
24 directions contained in such certification.

25 Amounts collected by the Department and paid to the  
26 Authority pursuant to this Section shall be used for the

1 corporate purposes of the Authority. On June 15, 1992 and on  
2 each June 15 thereafter, the Authority shall repay to the State  
3 Treasurer all amounts paid to it under this Section and  
4 otherwise remaining available to the Authority after providing  
5 for (i) payment of principal and interest on, and other  
6 payments related to, its obligations issued or to be issued  
7 under Section 13 of the Act, including any deposits required to  
8 reserve funds created under any indenture or resolution  
9 authorizing issuance of the obligations and payments to  
10 providers of credit enhancement, (ii) payment of obligations  
11 under the provisions of any management agreement with respect  
12 to a facility or facilities owned by the Authority or of any  
13 assistance agreement with respect to any facility for which  
14 financial assistance is provided under this Act, and payment of  
15 other capital and operating expenses of the Authority,  
16 including any deposits required to reserve funds created for  
17 repair and replacement of capital assets and to meet the  
18 obligations of the Authority under any management agreement or  
19 assistance agreement. Amounts repaid by the Authority to the  
20 State Treasurer hereunder shall be treated as repayment of  
21 amounts deposited into the Illinois Sports Facilities Fund and  
22 credited to the Subsidy Account and used for the corporate  
23 purposes of the Authority. The State Treasurer shall deposit  
24 \$5,000,000 of the amount received into the General Revenue  
25 Fund; thereafter, at the beginning of each fiscal year the  
26 State Treasurer shall certify to the State Comptroller for all

1 prior fiscal years the cumulative amount of any deficiencies in  
2 repayments to the City of Chicago of amounts in the Local  
3 Government Distributive Fund that would otherwise have been  
4 allocated to the City of Chicago under the State Revenue  
5 Sharing Act but instead were paid into the General Revenue Fund  
6 under Section 6 of the Hotel Operators' Occupation Tax Act and  
7 that have not been reimbursed, and the Comptroller shall,  
8 during the fiscal year at the beginning of which the  
9 certification was made, cause warrants to be drawn from the  
10 amount received for the repayment of that cumulative amount to  
11 the City of Chicago until that cumulative amount has been fully  
12 reimbursed; thereafter, the State Treasurer shall deposit the  
13 balance of the amount received into the trust fund established  
14 outside the State Treasury under subsection (g) of Section 13  
15 of the Metropolitan Public Pier and Exposition Authority Act.

16 Nothing in this Section shall be construed to authorize the  
17 Authority to impose a tax upon the privilege of engaging in any  
18 business which under the constitution of the United States may  
19 not be made the subject of taxation by this State.

20 An ordinance or resolution imposing or discontinuing a tax  
21 hereunder or effecting a change in the rate thereof shall be  
22 effective on the first day of the second calendar month next  
23 following the month in which the ordinance or resolution is  
24 passed.

25 If the Authority levies a tax authorized by this Section it  
26 shall transmit to the Department of Revenue not later than 5

1 days after the adoption of the ordinance or resolution a  
2 certified copy of the ordinance or resolution imposing such tax  
3 whereupon the Department of Revenue shall proceed to administer  
4 and enforce this Section on behalf of the Authority. Upon a  
5 change in rate of a tax levied hereunder, or upon the  
6 discontinuance of the tax, the Authority shall not later than 5  
7 days after the effective date of the ordinance or resolution  
8 discontinuing the tax or effecting a change in rate transmit to  
9 the Department of Revenue a certified copy of the ordinance or  
10 resolution effecting such change or discontinuance.

11 (Source: P.A. 91-935, eff. 6-1-01.)

12 Section 110. The Liquor Control Act of 1934 is amended by  
13 changing Section 6-15 as follows:

14 (235 ILCS 5/6-15) (from Ch. 43, par. 130)

15 Sec. 6-15. No alcoholic liquors shall be sold or delivered  
16 in any building belonging to or under the control of the State  
17 or any political subdivision thereof except as provided in this  
18 Act. The corporate authorities of any city, village,  
19 incorporated town, township, or county may provide by  
20 ordinance, however, that alcoholic liquor may be sold or  
21 delivered in any specifically designated building belonging to  
22 or under the control of the municipality, township, or county,  
23 or in any building located on land under the control of the  
24 municipality, township, or county; provided that such township

1 or county complies with all applicable local ordinances in any  
2 incorporated area of the township or county. Alcoholic liquor  
3 may be delivered to and sold under the authority of a special  
4 use permit on any property owned by a conservation district  
5 organized under the Conservation District Act, provided that  
6 (i) the alcoholic liquor is sold only at an event authorized by  
7 the governing board of the conservation district, (ii) the  
8 issuance of the special use permit is authorized by the local  
9 liquor control commissioner of the territory in which the  
10 property is located, and (iii) the special use permit  
11 authorizes the sale of alcoholic liquor for one day or less.  
12 Alcoholic liquors may be delivered to and sold at any airport  
13 belonging to or under the control of a municipality of more  
14 than 25,000 inhabitants, or in any building or on any golf  
15 course owned by a park district organized under the Park  
16 District Code, subject to the approval of the governing board  
17 of the district, or in any building or on any golf course owned  
18 by a forest preserve district organized under the Downstate  
19 Forest Preserve District Act, subject to the approval of the  
20 governing board of the district, or on the grounds within 500  
21 feet of any building owned by a forest preserve district  
22 organized under the Downstate Forest Preserve District Act  
23 during times when food is dispensed for consumption within 500  
24 feet of the building from which the food is dispensed, subject  
25 to the approval of the governing board of the district, or in a  
26 building owned by a Local Mass Transit District organized under



1 the Local Mass Transit District Act, subject to the approval of  
2 the governing Board of the District, or in Bicentennial Park,  
3 or on the premises of the City of Mendota Lake Park located  
4 adjacent to Route 51 in Mendota, Illinois, or on the premises  
5 of Camden Park in Milan, Illinois, or in the community center  
6 owned by the City of Loves Park that is located at 1000 River  
7 Park Drive in Loves Park, Illinois, or, in connection with the  
8 operation of an established food serving facility during times  
9 when food is dispensed for consumption on the premises, and at  
10 the following aquarium and museums located in public parks: Art  
11 Institute of Chicago, Chicago Academy of Sciences, Chicago  
12 Historical Society, Field Museum of Natural History, Museum of  
13 Science and Industry, DuSable Museum of African American  
14 History, John G. Shedd Aquarium and Adler Planetarium, or at  
15 Lakeview Museum of Arts and Sciences in Peoria, or in  
16 connection with the operation of the facilities of the Chicago  
17 Zoological Society or the Chicago Horticultural Society on land  
18 owned by the Forest Preserve District of Cook County, or on any  
19 land used for a golf course or for recreational purposes owned  
20 by the Forest Preserve District of Cook County, subject to the  
21 control of the Forest Preserve District Board of Commissioners  
22 and applicable local law, provided that dram shop liability  
23 insurance is provided at maximum coverage limits so as to hold  
24 the District harmless from all financial loss, damage, and  
25 harm, or in any building located on land owned by the Chicago  
26 Park District if approved by the Park District Commissioners,

1 or on any land used for a golf course or for recreational  
2 purposes and owned by the Illinois International Port District  
3 if approved by the District's governing board, or at any  
4 airport, golf course, faculty center, or facility in which  
5 conference and convention type activities take place belonging  
6 to or under control of any State university or public community  
7 college district, provided that with respect to a facility for  
8 conference and convention type activities alcoholic liquors  
9 shall be limited to the use of the convention or conference  
10 participants or participants in cultural, political or  
11 educational activities held in such facilities, and provided  
12 further that the faculty or staff of the State university or a  
13 public community college district, or members of an  
14 organization of students, alumni, faculty or staff of the State  
15 university or a public community college district are active  
16 participants in the conference or convention, or in Memorial  
17 Stadium on the campus of the University of Illinois at  
18 Urbana-Champaign during games in which the Chicago Bears  
19 professional football team is playing in that stadium during  
20 the renovation of Soldier Field, not more than one and a half  
21 hours before the start of the game and not after the end of the  
22 third quarter of the game, or in the Pavilion Facility on the  
23 campus of the University of Illinois at Chicago during games in  
24 which the Chicago Storm professional soccer team is playing in  
25 that facility, not more than one and a half hours before the  
26 start of the game and not after the end of the third quarter of

1 the game, or in the Pavilion Facility on the campus of the  
2 University of Illinois at Chicago during games in which the  
3 WNBA professional women's basketball team is playing in that  
4 facility, not more than one and a half hours before the start  
5 of the game and not after the 10-minute mark of the second half  
6 of the game, or by a catering establishment which has rented  
7 facilities from a board of trustees of a public community  
8 college district, or in a restaurant that is operated by a  
9 commercial tenant in the North Campus Parking Deck building  
10 that (1) is located at 1201 West University Avenue, Urbana,  
11 Illinois and (2) is owned by the Board of Trustees of the  
12 University of Illinois, or, if approved by the District board,  
13 on land owned by the Metropolitan Sanitary District of Greater  
14 Chicago and leased to others for a term of at least 20 years.  
15 Nothing in this Section precludes the sale or delivery of  
16 alcoholic liquor in the form of original packaged goods in  
17 premises located at 500 S. Racine in Chicago belonging to the  
18 University of Illinois and used primarily as a grocery store by  
19 a commercial tenant during the term of a lease that predates  
20 the University's acquisition of the premises; but the  
21 University shall have no power or authority to renew, transfer,  
22 or extend the lease with terms allowing the sale of alcoholic  
23 liquor; and the sale of alcoholic liquor shall be subject to  
24 all local laws and regulations. After the acquisition by  
25 Winnebago County of the property located at 404 Elm Street in  
26 Rockford, a commercial tenant who sold alcoholic liquor at

1 retail on a portion of the property under a valid license at  
2 the time of the acquisition may continue to do so for so long  
3 as the tenant and the County may agree under existing or future  
4 leases, subject to all local laws and regulations regarding the  
5 sale of alcoholic liquor. Alcoholic liquors may be delivered to  
6 and sold at Memorial Hall, located at 211 North Main Street,  
7 Rockford, under conditions approved by Winnebago County and  
8 subject to all local laws and regulations regarding the sale of  
9 alcoholic liquor. Each facility shall provide dram shop  
10 liability in maximum insurance coverage limits so as to save  
11 harmless the State, municipality, State university, airport,  
12 golf course, faculty center, facility in which conference and  
13 convention type activities take place, park district, Forest  
14 Preserve District, public community college district,  
15 aquarium, museum, or sanitary district from all financial loss,  
16 damage or harm. Alcoholic liquors may be sold at retail in  
17 buildings of golf courses owned by municipalities or Illinois  
18 State University in connection with the operation of an  
19 established food serving facility during times when food is  
20 dispensed for consumption upon the premises. Alcoholic liquors  
21 may be delivered to and sold at retail in any building owned by  
22 a fire protection district organized under the Fire Protection  
23 District Act, provided that such delivery and sale is approved  
24 by the board of trustees of the district, and provided further  
25 that such delivery and sale is limited to fundraising events  
26 and to a maximum of 6 events per year. However, the limitation

1 to fundraising events and to a maximum of 6 events per year  
2 does not apply to the delivery, sale, or manufacture of  
3 alcoholic liquors at the building located at 59 Main Street in  
4 Oswego, Illinois, owned by the Oswego Fire Protection District  
5 if the alcoholic liquor is sold or dispensed as approved by the  
6 Oswego Fire Protection District and the property is no longer  
7 being utilized for fire protection purposes.

8 Alcoholic liquors may be served or sold in buildings under  
9 the control of the Board of Trustees of the University of  
10 Illinois for events that the Board may determine are public  
11 events and not related student activities. The Board of  
12 Trustees shall issue a written policy within 6 months of August  
13 15, 2008 (the effective date of Public Act 95-847) concerning  
14 the types of events that would be eligible for an exemption.  
15 Thereafter, the Board of Trustees may issue revised, updated,  
16 new, or amended policies as it deems necessary and appropriate.  
17 In preparing its written policy, the Board of Trustees shall,  
18 among other factors it considers relevant and important, give  
19 consideration to the following: (i) whether the event is a  
20 student activity or student related activity; (ii) whether the  
21 physical setting of the event is conducive to control of liquor  
22 sales and distribution; (iii) the ability of the event operator  
23 to ensure that the sale or serving of alcoholic liquors and the  
24 demeanor of the participants are in accordance with State law  
25 and University policies; (iv) regarding the anticipated  
26 attendees at the event, the relative proportion of individuals

1 under the age of 21 to individuals age 21 or older; (v) the  
2 ability of the venue operator to prevent the sale or  
3 distribution of alcoholic liquors to individuals under the age  
4 of 21; (vi) whether the event prohibits participants from  
5 removing alcoholic beverages from the venue; and (vii) whether  
6 the event prohibits participants from providing their own  
7 alcoholic liquors to the venue. In addition, any policy  
8 submitted by the Board of Trustees to the Illinois Liquor  
9 Control Commission must require that any event at which  
10 alcoholic liquors are served or sold in buildings under the  
11 control of the Board of Trustees shall require the prior  
12 written approval of the Office of the Chancellor for the  
13 University campus where the event is located. The Board of  
14 Trustees shall submit its policy, and any subsequently revised,  
15 updated, new, or amended policies, to the Illinois Liquor  
16 Control Commission, and any University event, or location for  
17 an event, exempted under such policies shall apply for a  
18 license under the applicable Sections of this Act.

19 Alcoholic liquors may be served or sold in buildings under  
20 the control of the Board of Trustees of Northern Illinois  
21 University for events that the Board may determine are public  
22 events and not student-related activities. The Board of  
23 Trustees shall issue a written policy within 6 months after  
24 June 28, 2011 (the effective date of Public Act 97-45)  
25 concerning the types of events that would be eligible for an  
26 exemption. Thereafter, the Board of Trustees may issue revised,

1 updated, new, or amended policies as it deems necessary and  
2 appropriate. In preparing its written policy, the Board of  
3 Trustees shall, in addition to other factors it considers  
4 relevant and important, give consideration to the following:

5 (i) whether the event is a student activity or student-related  
6 activity; (ii) whether the physical setting of the event is  
7 conducive to control of liquor sales and distribution; (iii)  
8 the ability of the event operator to ensure that the sale or  
9 serving of alcoholic liquors and the demeanor of the  
10 participants are in accordance with State law and University  
11 policies; (iv) the anticipated attendees at the event and the  
12 relative proportion of individuals under the age of 21 to  
13 individuals age 21 or older; (v) the ability of the venue  
14 operator to prevent the sale or distribution of alcoholic  
15 liquors to individuals under the age of 21; (vi) whether the  
16 event prohibits participants from removing alcoholic beverages  
17 from the venue; and (vii) whether the event prohibits  
18 participants from providing their own alcoholic liquors to the  
19 venue.

20 Alcoholic liquors may be served or sold in buildings under  
21 the control of the Board of Trustees of Chicago State  
22 University for events that the Board may determine are public  
23 events and not student-related activities. The Board of  
24 Trustees shall issue a written policy within 6 months after  
25 August 2, 2013 (the effective date of Public Act 98-132)  
26 concerning the types of events that would be eligible for an

1 exemption. Thereafter, the Board of Trustees may issue revised,  
2 updated, new, or amended policies as it deems necessary and  
3 appropriate. In preparing its written policy, the Board of  
4 Trustees shall, in addition to other factors it considers  
5 relevant and important, give consideration to the following:

6 (i) whether the event is a student activity or student-related  
7 activity; (ii) whether the physical setting of the event is  
8 conducive to control of liquor sales and distribution; (iii)  
9 the ability of the event operator to ensure that the sale or  
10 serving of alcoholic liquors and the demeanor of the  
11 participants are in accordance with State law and University  
12 policies; (iv) the anticipated attendees at the event and the  
13 relative proportion of individuals under the age of 21 to  
14 individuals age 21 or older; (v) the ability of the venue  
15 operator to prevent the sale or distribution of alcoholic  
16 liquors to individuals under the age of 21; (vi) whether the  
17 event prohibits participants from removing alcoholic beverages  
18 from the venue; and (vii) whether the event prohibits  
19 participants from providing their own alcoholic liquors to the  
20 venue.

21 Alcoholic liquors may be served or sold in buildings under  
22 the control of the Board of Trustees of Illinois State  
23 University for events that the Board may determine are public  
24 events and not student-related activities. The Board of  
25 Trustees shall issue a written policy within 6 months after  
26 March 1, 2013 (the effective date of Public Act 97-1166)



1 concerning the types of events that would be eligible for an  
2 exemption. Thereafter, the Board of Trustees may issue revised,  
3 updated, new, or amended policies as it deems necessary and  
4 appropriate. In preparing its written policy, the Board of  
5 Trustees shall, in addition to other factors it considers  
6 relevant and important, give consideration to the following:  
7 (i) whether the event is a student activity or student-related  
8 activity; (ii) whether the physical setting of the event is  
9 conducive to control of liquor sales and distribution; (iii)  
10 the ability of the event operator to ensure that the sale or  
11 serving of alcoholic liquors and the demeanor of the  
12 participants are in accordance with State law and University  
13 policies; (iv) the anticipated attendees at the event and the  
14 relative proportion of individuals under the age of 21 to  
15 individuals age 21 or older; (v) the ability of the venue  
16 operator to prevent the sale or distribution of alcoholic  
17 liquors to individuals under the age of 21; (vi) whether the  
18 event prohibits participants from removing alcoholic beverages  
19 from the venue; and (vii) whether the event prohibits  
20 participants from providing their own alcoholic liquors to the  
21 venue.

22 Alcoholic liquors may be served or sold in buildings under  
23 the control of the Board of Trustees of Southern Illinois  
24 University for events that the Board may determine are public  
25 events and not student-related activities. The Board of  
26 Trustees shall issue a written policy within 6 months after

1 August 12, 2016 (the effective date of Public Act 99-795)  
2 concerning the types of events that would be eligible for an  
3 exemption. Thereafter, the Board of Trustees may issue revised,  
4 updated, new, or amended policies as it deems necessary and  
5 appropriate. In preparing its written policy, the Board of  
6 Trustees shall, in addition to other factors it considers  
7 relevant and important, give consideration to the following:  
8 (i) whether the event is a student activity or student-related  
9 activity; (ii) whether the physical setting of the event is  
10 conducive to control of liquor sales and distribution; (iii)  
11 the ability of the event operator to ensure that the sale or  
12 serving of alcoholic liquors and the demeanor of the  
13 participants are in accordance with State law and University  
14 policies; (iv) the anticipated attendees at the event and the  
15 relative proportion of individuals under the age of 21 to  
16 individuals age 21 or older; (v) the ability of the venue  
17 operator to prevent the sale or distribution of alcoholic  
18 liquors to individuals under the age of 21; (vi) whether the  
19 event prohibits participants from removing alcoholic beverages  
20 from the venue; and (vii) whether the event prohibits  
21 participants from providing their own alcoholic liquors to the  
22 venue.

23 Alcoholic liquors may be served or sold in buildings under  
24 the control of the Board of Trustees of a public university for  
25 events that the Board of Trustees of that public university may  
26 determine are public events and not student-related

1 activities. If the Board of Trustees of a public university has  
2 not issued a written policy pursuant to an exemption under this  
3 Section on or before July 15, 2016 (the effective date of  
4 Public Act 99-550), then that Board of Trustees shall issue a  
5 written policy within 6 months after July 15, 2016 (the  
6 effective date of Public Act 99-550) concerning the types of  
7 events that would be eligible for an exemption. Thereafter, the  
8 Board of Trustees may issue revised, updated, new, or amended  
9 policies as it deems necessary and appropriate. In preparing  
10 its written policy, the Board of Trustees shall, in addition to  
11 other factors it considers relevant and important, give  
12 consideration to the following: (i) whether the event is a  
13 student activity or student-related activity; (ii) whether the  
14 physical setting of the event is conducive to control of liquor  
15 sales and distribution; (iii) the ability of the event operator  
16 to ensure that the sale or serving of alcoholic liquors and the  
17 demeanor of the participants are in accordance with State law  
18 and University policies; (iv) the anticipated attendees at the  
19 event and the relative proportion of individuals under the age  
20 of 21 to individuals age 21 or older; (v) the ability of the  
21 venue operator to prevent the sale or distribution of alcoholic  
22 liquors to individuals under the age of 21; (vi) whether the  
23 event prohibits participants from removing alcoholic beverages  
24 from the venue; and (vii) whether the event prohibits  
25 participants from providing their own alcoholic liquors to the  
26 venue. As used in this paragraph, "public university" means the

1 University of Illinois, Illinois State University, Chicago  
2 State University, Governors State University, Southern  
3 Illinois University, Northern Illinois University, Eastern  
4 Illinois University, Western Illinois University, and  
5 Northeastern Illinois University.

6 Alcoholic liquors may be served or sold in buildings under  
7 the control of the Board of Trustees of a community college  
8 district for events that the Board of Trustees of that  
9 community college district may determine are public events and  
10 not student-related activities. The Board of Trustees shall  
11 issue a written policy within 6 months after July 15, 2016 (the  
12 effective date of Public Act 99-550) concerning the types of  
13 events that would be eligible for an exemption. Thereafter, the  
14 Board of Trustees may issue revised, updated, new, or amended  
15 policies as it deems necessary and appropriate. In preparing  
16 its written policy, the Board of Trustees shall, in addition to  
17 other factors it considers relevant and important, give  
18 consideration to the following: (i) whether the event is a  
19 student activity or student-related activity; (ii) whether the  
20 physical setting of the event is conducive to control of liquor  
21 sales and distribution; (iii) the ability of the event operator  
22 to ensure that the sale or serving of alcoholic liquors and the  
23 demeanor of the participants are in accordance with State law  
24 and community college district policies; (iv) the anticipated  
25 attendees at the event and the relative proportion of  
26 individuals under the age of 21 to individuals age 21 or older;

1 (v) the ability of the venue operator to prevent the sale or  
2 distribution of alcoholic liquors to individuals under the age  
3 of 21; (vi) whether the event prohibits participants from  
4 removing alcoholic beverages from the venue; and (vii) whether  
5 the event prohibits participants from providing their own  
6 alcoholic liquors to the venue. This paragraph does not apply  
7 to any community college district authorized to sell or serve  
8 alcoholic liquor under any other provision of this Section.

9 Alcoholic liquor may be delivered to and sold at retail in  
10 the Dorchester Senior Business Center owned by the Village of  
11 Dolton if the alcoholic liquor is sold or dispensed only in  
12 connection with organized functions for which the planned  
13 attendance is 20 or more persons, and if the person or facility  
14 selling or dispensing the alcoholic liquor has provided dram  
15 shop liability insurance in maximum limits so as to hold  
16 harmless the Village of Dolton and the State from all financial  
17 loss, damage and harm.

18 Alcoholic liquors may be delivered to and sold at retail in  
19 any building used as an Illinois State Armory provided:

20 (i) the Adjutant General's written consent to the  
21 issuance of a license to sell alcoholic liquor in such  
22 building is filed with the Commission;

23 (ii) the alcoholic liquor is sold or dispensed only in  
24 connection with organized functions held on special  
25 occasions;

26 (iii) the organized function is one for which the

1 planned attendance is 25 or more persons; and

2 (iv) the facility selling or dispensing the alcoholic  
3 liquors has provided dram shop liability insurance in  
4 maximum limits so as to save harmless the facility and the  
5 State from all financial loss, damage or harm.

6 Alcoholic liquors may be delivered to and sold at retail in  
7 the Chicago Civic Center, provided that:

8 (i) the written consent of the Public Building  
9 Commission which administers the Chicago Civic Center is  
10 filed with the Commission;

11 (ii) the alcoholic liquor is sold or dispensed only in  
12 connection with organized functions held on special  
13 occasions;

14 (iii) the organized function is one for which the  
15 planned attendance is 25 or more persons;

16 (iv) the facility selling or dispensing the alcoholic  
17 liquors has provided dram shop liability insurance in  
18 maximum limits so as to hold harmless the Civic Center, the  
19 City of Chicago and the State from all financial loss,  
20 damage or harm; and

21 (v) all applicable local ordinances are complied with.

22 Alcoholic liquors may be delivered or sold in any building  
23 belonging to or under the control of any city, village or  
24 incorporated town where more than 75% of the physical  
25 properties of the building is used for commercial or  
26 recreational purposes, and the building is located upon a pier

1 extending into or over the waters of a navigable lake or stream  
2 or on the shore of a navigable lake or stream. In accordance  
3 with a license issued under this Act, alcoholic liquor may be  
4 sold, served, or delivered in buildings and facilities under  
5 the control of the Department of Natural Resources during  
6 events or activities lasting no more than 7 continuous days  
7 upon the written approval of the Director of Natural Resources  
8 acting as the controlling government authority. The Director of  
9 Natural Resources may specify conditions on that approval,  
10 including but not limited to requirements for insurance and  
11 hours of operation. Notwithstanding any other provision of this  
12 Act, alcoholic liquor sold by a United States Army Corps of  
13 Engineers or Department of Natural Resources concessionaire  
14 who was operating on June 1, 1991 for on-premises consumption  
15 only is not subject to the provisions of Articles IV and IX.  
16 Beer and wine may be sold on the premises of the Joliet Park  
17 District Stadium owned by the Joliet Park District when written  
18 consent to the issuance of a license to sell beer and wine in  
19 such premises is filed with the local liquor commissioner by  
20 the Joliet Park District. Beer and wine may be sold in  
21 buildings on the grounds of State veterans' homes when written  
22 consent to the issuance of a license to sell beer and wine in  
23 such buildings is filed with the Commission by the Department  
24 of Veterans' Affairs, and the facility shall provide dram shop  
25 liability in maximum insurance coverage limits so as to save  
26 the facility harmless from all financial loss, damage or harm.

1 Such liquors may be delivered to and sold at any property owned  
2 or held under lease by a Metropolitan Public Pier ~~and~~  
3 Exposition Authority or Metropolitan Exposition and Auditorium  
4 Authority.

5 Beer and wine may be sold and dispensed at professional  
6 sporting events and at professional concerts and other  
7 entertainment events conducted on premises owned by the Forest  
8 Preserve District of Kane County, subject to the control of the  
9 District Commissioners and applicable local law, provided that  
10 dram shop liability insurance is provided at maximum coverage  
11 limits so as to hold the District harmless from all financial  
12 loss, damage and harm.

13 Nothing in this Section shall preclude the sale or delivery  
14 of beer and wine at a State or county fair or the sale or  
15 delivery of beer or wine at a city fair in any otherwise lawful  
16 manner.

17 Alcoholic liquors may be sold at retail in buildings in  
18 State parks under the control of the Department of Natural  
19 Resources, provided:

20 a. the State park has overnight lodging facilities with  
21 some restaurant facilities or, not having overnight  
22 lodging facilities, has restaurant facilities which serve  
23 complete luncheon and dinner or supper meals,

24 b. (blank), and

25 c. the alcoholic liquors are sold by the State park  
26 lodge or restaurant concessionaire only during the hours



1 from 11 o'clock a.m. until 12 o'clock midnight.  
2 Notwithstanding any other provision of this Act, alcoholic  
3 liquor sold by the State park or restaurant concessionaire  
4 is not subject to the provisions of Articles IV and IX.

5 Alcoholic liquors may be sold at retail in buildings on  
6 properties under the control of the Division of Historic  
7 Preservation of the Department of Natural Resources or the  
8 Abraham Lincoln Presidential Library and Museum provided:

9 a. the property has overnight lodging facilities with  
10 some restaurant facilities or, not having overnight  
11 lodging facilities, has restaurant facilities which serve  
12 complete luncheon and dinner or supper meals,

13 b. consent to the issuance of a license to sell  
14 alcoholic liquors in the buildings has been filed with the  
15 commission by the Division of Historic Preservation of the  
16 Department of Natural Resources or the Abraham Lincoln  
17 Presidential Library and Museum, and

18 c. the alcoholic liquors are sold by the lodge or  
19 restaurant concessionaire only during the hours from 11  
20 o'clock a.m. until 12 o'clock midnight.

21 The sale of alcoholic liquors pursuant to this Section does  
22 not authorize the establishment and operation of facilities  
23 commonly called taverns, saloons, bars, cocktail lounges, and  
24 the like except as a part of lodge and restaurant facilities in  
25 State parks or golf courses owned by Forest Preserve Districts  
26 with a population of less than 3,000,000 or municipalities or

1 park districts.

2 Alcoholic liquors may be sold at retail in the Springfield  
3 Administration Building of the Department of Transportation  
4 and the Illinois State Armory in Springfield; provided, that  
5 the controlling government authority may consent to such sales  
6 only if

7 a. the request is from a not-for-profit organization;

8 b. such sales would not impede normal operations of the  
9 departments involved;

10 c. the not-for-profit organization provides dram shop  
11 liability in maximum insurance coverage limits and agrees  
12 to defend, save harmless and indemnify the State of  
13 Illinois from all financial loss, damage or harm;

14 d. no such sale shall be made during normal working  
15 hours of the State of Illinois; and

16 e. the consent is in writing.

17 Alcoholic liquors may be sold at retail in buildings in  
18 recreational areas of river conservancy districts under the  
19 control of, or leased from, the river conservancy districts.  
20 Such sales are subject to reasonable local regulations as  
21 provided in Article IV; however, no such regulations may  
22 prohibit or substantially impair the sale of alcoholic liquors  
23 on Sundays or Holidays.

24 Alcoholic liquors may be provided in long term care  
25 facilities owned or operated by a county under Division 5-21 or  
26 5-22 of the Counties Code, when approved by the facility

1 operator and not in conflict with the regulations of the  
2 Illinois Department of Public Health, to residents of the  
3 facility who have had their consumption of the alcoholic  
4 liquors provided approved in writing by a physician licensed to  
5 practice medicine in all its branches.

6 Alcoholic liquors may be delivered to and dispensed in  
7 State housing assigned to employees of the Department of  
8 Corrections. No person shall furnish or allow to be furnished  
9 any alcoholic liquors to any prisoner confined in any jail,  
10 reformatory, prison or house of correction except upon a  
11 physician's prescription for medicinal purposes.

12 Alcoholic liquors may be sold at retail or dispensed at the  
13 Willard Ice Building in Springfield, at the State Library in  
14 Springfield, and at Illinois State Museum facilities by (1) an  
15 agency of the State, whether legislative, judicial or  
16 executive, provided that such agency first obtains written  
17 permission to sell or dispense alcoholic liquors from the  
18 controlling government authority, or by (2) a not-for-profit  
19 organization, provided that such organization:

20 a. Obtains written consent from the controlling  
21 government authority;

22 b. Sells or dispenses the alcoholic liquors in a manner  
23 that does not impair normal operations of State offices  
24 located in the building;

25 c. Sells or dispenses alcoholic liquors only in  
26 connection with an official activity in the building;

1           d. Provides, or its catering service provides, dram  
2 shop liability insurance in maximum coverage limits and in  
3 which the carrier agrees to defend, save harmless and  
4 indemnify the State of Illinois from all financial loss,  
5 damage or harm arising out of the selling or dispensing of  
6 alcoholic liquors.

7           Nothing in this Act shall prevent a not-for-profit  
8 organization or agency of the State from employing the services  
9 of a catering establishment for the selling or dispensing of  
10 alcoholic liquors at authorized functions.

11           The controlling government authority for the Willard Ice  
12 Building in Springfield shall be the Director of the Department  
13 of Revenue. The controlling government authority for Illinois  
14 State Museum facilities shall be the Director of the Illinois  
15 State Museum. The controlling government authority for the  
16 State Library in Springfield shall be the Secretary of State.

17           Alcoholic liquors may be delivered to and sold at retail or  
18 dispensed at any facility, property or building under the  
19 jurisdiction of the Division of Historic Preservation of the  
20 Department of Natural Resources or the Abraham Lincoln  
21 Presidential Library and Museum where the delivery, sale or  
22 dispensing is by (1) an agency of the State, whether  
23 legislative, judicial or executive, provided that such agency  
24 first obtains written permission to sell or dispense alcoholic  
25 liquors from a controlling government authority, or by (2) an  
26 individual or organization provided that such individual or

1 organization:

2 a. Obtains written consent from the controlling  
3 government authority;

4 b. Sells or dispenses the alcoholic liquors in a manner  
5 that does not impair normal workings of State offices or  
6 operations located at the facility, property or building;

7 c. Sells or dispenses alcoholic liquors only in  
8 connection with an official activity of the individual or  
9 organization in the facility, property or building;

10 d. Provides, or its catering service provides, dram  
11 shop liability insurance in maximum coverage limits and in  
12 which the carrier agrees to defend, save harmless and  
13 indemnify the State of Illinois from all financial loss,  
14 damage or harm arising out of the selling or dispensing of  
15 alcoholic liquors.

16 The controlling government authority for the Division of  
17 Historic Preservation of the Department of Natural Resources  
18 shall be the Director of Natural Resources, and the controlling  
19 government authority for the Abraham Lincoln Presidential  
20 Library and Museum shall be the Executive Director of the  
21 Abraham Lincoln Presidential Library and Museum.

22 Alcoholic liquors may be delivered to and sold at retail or  
23 dispensed for consumption at the Michael Bilandic Building at  
24 160 North LaSalle Street, Chicago IL 60601, after the normal  
25 business hours of any day care or child care facility located  
26 in the building, by (1) a commercial tenant or subtenant

1 conducting business on the premises under a lease made pursuant  
2 to Section 405-315 of the Department of Central Management  
3 Services Law (20 ILCS 405/405-315), provided that such tenant  
4 or subtenant who accepts delivery of, sells, or dispenses  
5 alcoholic liquors shall procure and maintain dram shop  
6 liability insurance in maximum coverage limits and in which the  
7 carrier agrees to defend, indemnify, and save harmless the  
8 State of Illinois from all financial loss, damage, or harm  
9 arising out of the delivery, sale, or dispensing of alcoholic  
10 liquors, or by (2) an agency of the State, whether legislative,  
11 judicial, or executive, provided that such agency first obtains  
12 written permission to accept delivery of and sell or dispense  
13 alcoholic liquors from the Director of Central Management  
14 Services, or by (3) a not-for-profit organization, provided  
15 that such organization:

16 a. obtains written consent from the Department of  
17 Central Management Services;

18 b. accepts delivery of and sells or dispenses the  
19 alcoholic liquors in a manner that does not impair normal  
20 operations of State offices located in the building;

21 c. accepts delivery of and sells or dispenses alcoholic  
22 liquors only in connection with an official activity in the  
23 building; and

24 d. provides, or its catering service provides, dram  
25 shop liability insurance in maximum coverage limits and in  
26 which the carrier agrees to defend, save harmless, and

1 indemnify the State of Illinois from all financial loss,  
2 damage, or harm arising out of the selling or dispensing of  
3 alcoholic liquors.

4 Nothing in this Act shall prevent a not-for-profit  
5 organization or agency of the State from employing the services  
6 of a catering establishment for the selling or dispensing of  
7 alcoholic liquors at functions authorized by the Director of  
8 Central Management Services.

9 Alcoholic liquors may be sold at retail or dispensed at the  
10 James R. Thompson Center in Chicago, subject to the provisions  
11 of Section 7.4 of the State Property Control Act, and 222 South  
12 College Street in Springfield, Illinois by (1) a commercial  
13 tenant or subtenant conducting business on the premises under a  
14 lease or sublease made pursuant to Section 405-315 of the  
15 Department of Central Management Services Law (20 ILCS  
16 405/405-315), provided that such tenant or subtenant who sells  
17 or dispenses alcoholic liquors shall procure and maintain dram  
18 shop liability insurance in maximum coverage limits and in  
19 which the carrier agrees to defend, indemnify and save harmless  
20 the State of Illinois from all financial loss, damage or harm  
21 arising out of the sale or dispensing of alcoholic liquors, or  
22 by (2) an agency of the State, whether legislative, judicial or  
23 executive, provided that such agency first obtains written  
24 permission to sell or dispense alcoholic liquors from the  
25 Director of Central Management Services, or by (3) a  
26 not-for-profit organization, provided that such organization:

1           a. Obtains written consent from the Department of  
2 Central Management Services;

3           b. Sells or dispenses the alcoholic liquors in a manner  
4 that does not impair normal operations of State offices  
5 located in the building;

6           c. Sells or dispenses alcoholic liquors only in  
7 connection with an official activity in the building;

8           d. Provides, or its catering service provides, dram  
9 shop liability insurance in maximum coverage limits and in  
10 which the carrier agrees to defend, save harmless and  
11 indemnify the State of Illinois from all financial loss,  
12 damage or harm arising out of the selling or dispensing of  
13 alcoholic liquors.

14           Nothing in this Act shall prevent a not-for-profit  
15 organization or agency of the State from employing the services  
16 of a catering establishment for the selling or dispensing of  
17 alcoholic liquors at functions authorized by the Director of  
18 Central Management Services.

19           Alcoholic liquors may be sold or delivered at any facility  
20 owned by the Illinois Sports Facilities Authority provided that  
21 dram shop liability insurance has been made available in a  
22 form, with such coverage and in such amounts as the Authority  
23 reasonably determines is necessary.

24           Alcoholic liquors may be sold at retail or dispensed at the  
25 Rockford State Office Building by (1) an agency of the State,  
26 whether legislative, judicial or executive, provided that such



1 agency first obtains written permission to sell or dispense  
2 alcoholic liquors from the Department of Central Management  
3 Services, or by (2) a not-for-profit organization, provided  
4 that such organization:

5 a. Obtains written consent from the Department of  
6 Central Management Services;

7 b. Sells or dispenses the alcoholic liquors in a manner  
8 that does not impair normal operations of State offices  
9 located in the building;

10 c. Sells or dispenses alcoholic liquors only in  
11 connection with an official activity in the building;

12 d. Provides, or its catering service provides, dram  
13 shop liability insurance in maximum coverage limits and in  
14 which the carrier agrees to defend, save harmless and  
15 indemnify the State of Illinois from all financial loss,  
16 damage or harm arising out of the selling or dispensing of  
17 alcoholic liquors.

18 Nothing in this Act shall prevent a not-for-profit  
19 organization or agency of the State from employing the services  
20 of a catering establishment for the selling or dispensing of  
21 alcoholic liquors at functions authorized by the Department of  
22 Central Management Services.

23 Alcoholic liquors may be sold or delivered in a building  
24 that is owned by McLean County, situated on land owned by the  
25 county in the City of Bloomington, and used by the McLean  
26 County Historical Society if the sale or delivery is approved

1 by an ordinance adopted by the county board, and the  
2 municipality in which the building is located may not prohibit  
3 that sale or delivery, notwithstanding any other provision of  
4 this Section. The regulation of the sale and delivery of  
5 alcoholic liquor in a building that is owned by McLean County,  
6 situated on land owned by the county, and used by the McLean  
7 County Historical Society as provided in this paragraph is an  
8 exclusive power and function of the State and is a denial and  
9 limitation under Article VII, Section 6, subsection (h) of the  
10 Illinois Constitution of the power of a home rule municipality  
11 to regulate that sale and delivery.

12 Alcoholic liquors may be sold or delivered in any building  
13 situated on land held in trust for any school district  
14 organized under Article 34 of the School Code, if the building  
15 is not used for school purposes and if the sale or delivery is  
16 approved by the board of education.

17 Alcoholic liquors may be delivered to and sold at retail in  
18 any building owned by a public library district, provided that  
19 the delivery and sale is approved by the board of trustees of  
20 that public library district and is limited to library  
21 fundraising events or programs of a cultural or educational  
22 nature. Before the board of trustees of a public library  
23 district may approve the delivery and sale of alcoholic  
24 liquors, the board of trustees of the public library district  
25 must have a written policy that has been approved by the board  
26 of trustees of the public library district governing when and

1 under what circumstances alcoholic liquors may be delivered to  
2 and sold at retail on property owned by that public library  
3 district. The written policy must (i) provide that no alcoholic  
4 liquor may be sold, distributed, or consumed in any area of the  
5 library accessible to the general public during the event or  
6 program, (ii) prohibit the removal of alcoholic liquor from the  
7 venue during the event, and (iii) require that steps be taken  
8 to prevent the sale or distribution of alcoholic liquor to  
9 persons under the age of 21. Any public library district that  
10 has alcoholic liquor delivered to or sold at retail on property  
11 owned by the public library district shall provide dram shop  
12 liability insurance in maximum insurance coverage limits so as  
13 to save harmless the public library districts from all  
14 financial loss, damage, or harm.

15 Alcoholic liquors may be sold or delivered in buildings  
16 owned by the Community Building Complex Committee of Boone  
17 County, Illinois if the person or facility selling or  
18 dispensing the alcoholic liquor has provided dram shop  
19 liability insurance with coverage and in amounts that the  
20 Committee reasonably determines are necessary.

21 Alcoholic liquors may be sold or delivered in the building  
22 located at 1200 Centerville Avenue in Belleville, Illinois and  
23 occupied by either the Belleville Area Special Education  
24 District or the Belleville Area Special Services Cooperative.

25 Alcoholic liquors may be delivered to and sold at the Louis  
26 Joliet Renaissance Center, City Center Campus, located at 214

1 N. Ottawa Street, Joliet, and the Food Services/Culinary Arts  
2 Department facilities, Main Campus, located at 1215 Houbolt  
3 Road, Joliet, owned by or under the control of Joliet Junior  
4 College, Illinois Community College District No. 525.

5 Alcoholic liquors may be delivered to and sold at Triton  
6 College, Illinois Community College District No. 504.

7 Alcoholic liquors may be delivered to and sold at the  
8 College of DuPage, Illinois Community College District No. 502.

9 Alcoholic liquors may be delivered to and sold on any  
10 property owned, operated, or controlled by Lewis and Clark  
11 Community College, Illinois Community College District No.  
12 536.

13 Alcoholic liquors may be delivered to and sold at the  
14 building located at 446 East Hickory Avenue in Apple River,  
15 Illinois, owned by the Apple River Fire Protection District,  
16 and occupied by the Apple River Community Association if the  
17 alcoholic liquor is sold or dispensed only in connection with  
18 organized functions approved by the Apple River Community  
19 Association for which the planned attendance is 20 or more  
20 persons and if the person or facility selling or dispensing the  
21 alcoholic liquor has provided dram shop liability insurance in  
22 maximum limits so as to hold harmless the Apple River Fire  
23 Protection District, the Village of Apple River, and the Apple  
24 River Community Association from all financial loss, damage,  
25 and harm.

26 Alcoholic liquors may be delivered to and sold at the Sikia

1 Restaurant, Kennedy King College Campus, located at 740 West  
2 63rd Street, Chicago, and at the Food Services in the Great  
3 Hall/Washburne Culinary Institute Department facility, Kennedy  
4 King College Campus, located at 740 West 63rd Street, Chicago,  
5 owned by or under the control of City Colleges of Chicago,  
6 Illinois Community College District No. 508.

7 (Source: P.A. 99-78, eff. 7-20-15; 99-484, eff. 10-30-15;  
8 99-550, eff. 7-15-16; 99-559, eff. 7-15-16; 99-795, eff.  
9 8-12-16; 100-120, eff. 8-18-17; 100-201, eff. 8-18-17;  
10 100-695, eff. 8-3-18.)

11 Section 115. The Eminent Domain Act is amended by changing  
12 Sections 10-5-10, 15-5-15, 20-5-5, and 25-7-103.27 as follows:

13 (735 ILCS 30/10-5-10) (was 735 ILCS 5/7-102)

14 Sec. 10-5-10. Parties.

15 (a) When the right (i) to take private property for public  
16 use, without the owner's consent, (ii) to construct or maintain  
17 any public road, railroad, plankroad, turnpike road, canal, or  
18 other public work or improvement, or (iii) to damage property  
19 not actually taken has been or is conferred by general law or  
20 special charter upon any corporate or municipal authority,  
21 public body, officer or agent, person, commissioner, or  
22 corporation and when (i) the compensation to be paid for or in  
23 respect of the property sought to be appropriated or damaged  
24 for the purposes mentioned cannot be agreed upon by the parties

1 interested, (ii) the owner of the property is incapable of  
2 consenting, (iii) the owner's name or residence is unknown, or  
3 (iv) the owner is a nonresident of the State, then the party  
4 authorized to take or damage the property so required, or to  
5 construct, operate, and maintain any public road, railroad,  
6 plankroad, turnpike road, canal, or other public work or  
7 improvement, may apply to the circuit court of the county where  
8 the property or any part of the property is situated, by filing  
9 with the clerk a complaint. The complaint shall set forth, by  
10 reference, (i) the complainant's authority in the premises,  
11 (ii) the purpose for which the property is sought to be taken  
12 or damaged, (iii) a description of the property, and (iv) the  
13 names of all persons interested in the property as owners or  
14 otherwise, as appearing of record, if known, or if not known  
15 stating that fact; and shall pray the court to cause the  
16 compensation to be paid to the owner to be assessed.

17 (b) If it appears that any person not in being, upon coming  
18 into being, is, or may become or may claim to be, entitled to  
19 any interest in the property sought to be appropriated or  
20 damaged, the court shall appoint some competent and  
21 disinterested person as guardian ad litem to appear for and  
22 represent that interest in the proceeding and to defend the  
23 proceeding on behalf of the person not in being. Any judgment  
24 entered in the proceeding shall be as effectual for all  
25 purposes as though the person was in being and was a party to  
26 the proceeding.

1           (c) If the proceeding seeks to affect the property of  
2 persons under guardianship, the guardians shall be made parties  
3 defendant.

4           (d) Any interested persons whose names are unknown may be  
5 made parties defendant by the same descriptions and in the same  
6 manner as provided in other civil cases.

7           (e) When the property to be taken or damaged is a common  
8 element of property subject to a declaration of condominium  
9 ownership, pursuant to the Condominium Property Act, or of a  
10 common interest community, the complaint shall name the unit  
11 owners' association in lieu of naming the individual unit  
12 owners and lienholders on individual units. Unit owners,  
13 mortgagees, and other lienholders may intervene as parties  
14 defendant. For the purposes of this Section, "common interest  
15 community" has the same meaning as set forth in subsection (c)  
16 of Section 9-102 of the Code of Civil Procedure. "Unit owners'  
17 association" or "association" shall refer to both the  
18 definition contained in Section 2 of the Condominium Property  
19 Act and subsection (c) of Section 9-102 of the Code of Civil  
20 Procedure.

21           (f) When the property is sought to be taken or damaged by  
22 the State for the purposes of establishing, operating, or  
23 maintaining any State house or State charitable or other  
24 institutions or improvements, the complaint shall be signed by  
25 the Governor, or the Governor's designee, or as otherwise  
26 provided by law.

1 (g) No property, except property described in Section 3 of  
2 the Sports Stadium Act, property to be acquired in furtherance  
3 of actions under Article 11, Divisions 124, 126, 128, 130, 135,  
4 136, and 139, of the Illinois Municipal Code, property to be  
5 acquired in furtherance of actions under Section 3.1 of the  
6 Intergovernmental Cooperation Act, property to be acquired  
7 that is a water system or waterworks pursuant to the home rule  
8 powers of a unit of local government, and property described as  
9 Site B in Section 2 of the Metropolitan Public Pier and  
10 Exposition Authority Act, and property that may be taken as  
11 provided in the Public-Private Agreements for the South  
12 Suburban Airport Act belonging to a railroad or other public  
13 utility subject to the jurisdiction of the Illinois Commerce  
14 Commission may be taken or damaged, pursuant to the provisions  
15 of this Act, without the prior approval of the Illinois  
16 Commerce Commission.

17 (Source: P.A. 98-109, eff. 7-25-13.)

18 (735 ILCS 30/15-5-15)

19 Sec. 15-5-15. Eminent domain powers in ILCS Chapters 70  
20 through 75. The following provisions of law may include express  
21 grants of the power to acquire property by condemnation or  
22 eminent domain:

23 (70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport  
24 authorities; for public airport facilities.



1 (70 ILCS 5/8.05 and 5/9); Airport Authorities Act; airport  
2 authorities; for removal of airport hazards.

3 (70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport  
4 authorities; for reduction of the height of objects or  
5 structures.

6 (70 ILCS 10/4); Interstate Airport Authorities Act; interstate  
7 airport authorities; for general purposes.

8 (70 ILCS 15/3); Kankakee River Valley Area Airport Authority  
9 Act; Kankakee River Valley Area Airport Authority; for  
10 acquisition of land for airports.

11 (70 ILCS 200/2-20); Civic Center Code; civic center  
12 authorities; for grounds, centers, buildings, and parking.

13 (70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center  
14 Authority; for grounds, centers, buildings, and parking.

15 (70 ILCS 200/10-15); Civic Center Code; Aurora Metropolitan  
16 Exposition, Auditorium and Office Building Authority; for  
17 grounds, centers, buildings, and parking.

18 (70 ILCS 200/15-40); Civic Center Code; Benton Civic Center  
19 Authority; for grounds, centers, buildings, and parking.

20 (70 ILCS 200/20-15); Civic Center Code; Bloomington Civic  
21 Center Authority; for grounds, centers, buildings, and  
22 parking.

23 (70 ILCS 200/35-35); Civic Center Code; Brownstown Park  
24 District Civic Center Authority; for grounds, centers,  
25 buildings, and parking.

26 (70 ILCS 200/40-35); Civic Center Code; Carbondale Civic Center

1 Authority; for grounds, centers, buildings, and parking.  
2 (70 ILCS 200/55-60); Civic Center Code; Chicago South Civic  
3 Center Authority; for grounds, centers, buildings, and  
4 parking.

5 (70 ILCS 200/60-30); Civic Center Code; Collinsville  
6 Metropolitan Exposition, Auditorium and Office Building  
7 Authority; for grounds, centers, buildings, and parking.

8 (70 ILCS 200/70-35); Civic Center Code; Crystal Lake Civic  
9 Center Authority; for grounds, centers, buildings, and  
10 parking.

11 (70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan  
12 Exposition, Auditorium and Office Building Authority; for  
13 grounds, centers, buildings, and parking.

14 (70 ILCS 200/80-15); Civic Center Code; DuPage County  
15 Metropolitan Exposition, Auditorium and Office Building  
16 Authority; for grounds, centers, buildings, and parking.

17 (70 ILCS 200/85-35); Civic Center Code; Elgin Metropolitan  
18 Exposition, Auditorium and Office Building Authority; for  
19 grounds, centers, buildings, and parking.

20 (70 ILCS 200/95-25); Civic Center Code; Herrin Metropolitan  
21 Exposition, Auditorium and Office Building Authority; for  
22 grounds, centers, buildings, and parking.

23 (70 ILCS 200/110-35); Civic Center Code; Illinois Valley Civic  
24 Center Authority; for grounds, centers, buildings, and  
25 parking.

26 (70 ILCS 200/115-35); Civic Center Code; Jasper County Civic

1 Center Authority; for grounds, centers, buildings, and  
2 parking.

3 (70 ILCS 200/120-25); Civic Center Code; Jefferson County  
4 Metropolitan Exposition, Auditorium and Office Building  
5 Authority; for grounds, centers, buildings, and parking.

6 (70 ILCS 200/125-15); Civic Center Code; Jo Daviess County  
7 Civic Center Authority; for grounds, centers, buildings,  
8 and parking.

9 (70 ILCS 200/130-30); Civic Center Code; Katherine Dunham  
10 Metropolitan Exposition, Auditorium and Office Building  
11 Authority; for grounds, centers, buildings, and parking.

12 (70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center  
13 Authority; for grounds, centers, buildings, and parking.

14 (70 ILCS 200/150-35); Civic Center Code; Mason County Civic  
15 Center Authority; for grounds, centers, buildings, and  
16 parking.

17 (70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan  
18 Civic Center Authority; for grounds, centers, buildings,  
19 and parking.

20 (70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center  
21 Authority; for grounds, centers, buildings, and parking.

22 (70 ILCS 200/165-35); Civic Center Code; Melrose Park  
23 Metropolitan Exposition Auditorium and Office Building  
24 Authority; for grounds, centers, buildings, and parking.

25 (70 ILCS 200/170-20); Civic Center Code; certain Metropolitan  
26 Exposition, Auditorium and Office Building Authorities;

1 for general purposes.

2 (70 ILCS 200/180-35); Civic Center Code; Normal Civic Center  
3 Authority; for grounds, centers, buildings, and parking.

4 (70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center  
5 Authority; for grounds, centers, buildings, and parking.

6 (70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center  
7 Authority; for grounds, centers, buildings, and parking.

8 (70 ILCS 200/200-15); Civic Center Code; Pekin Civic Center  
9 Authority; for grounds, centers, buildings, and parking.

10 (70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center  
11 Authority; for grounds, centers, buildings, and parking.

12 (70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center  
13 Authority; for grounds, centers, buildings, and parking.

14 (70 ILCS 200/215-15); Civic Center Code; Illinois Quad City  
15 Civic Center Authority; for grounds, centers, buildings,  
16 and parking.

17 (70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan  
18 Exposition, Auditorium and Office Building Authority; for  
19 grounds, centers, buildings, and parking.

20 (70 ILCS 200/225-35); Civic Center Code; Randolph County Civic  
21 Center Authority; for grounds, centers, buildings, and  
22 parking.

23 (70 ILCS 200/230-35); Civic Center Code; River Forest  
24 Metropolitan Exposition, Auditorium and Office Building  
25 Authority; for grounds, centers, buildings, and parking.

26 (70 ILCS 200/235-40); Civic Center Code; Riverside Civic Center

1 Authority; for grounds, centers, buildings, and parking.  
2 (70 ILCS 200/245-35); Civic Center Code; Salem Civic Center  
3 Authority; for grounds, centers, buildings, and parking.  
4 (70 ILCS 200/255-20); Civic Center Code; Springfield  
5 Metropolitan Exposition and Auditorium Authority; for  
6 grounds, centers, and parking.  
7 (70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan  
8 Exposition, Auditorium and Office Building Authority; for  
9 grounds, centers, buildings, and parking.  
10 (70 ILCS 200/265-20); Civic Center Code; Vermilion County  
11 Metropolitan Exposition, Auditorium and Office Building  
12 Authority; for grounds, centers, buildings, and parking.  
13 (70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center  
14 Authority; for grounds, centers, buildings, and parking.  
15 (70 ILCS 200/275-35); Civic Center Code; West Frankfort Civic  
16 Center Authority; for grounds, centers, buildings, and  
17 parking.  
18 (70 ILCS 200/280-20); Civic Center Code; Will County  
19 Metropolitan Exposition and Auditorium Authority; for  
20 grounds, centers, and parking.  
21 (70 ILCS 210/5); Metropolitan Public Pier ~~and~~ Exposition  
22 Authority Act; Metropolitan Public Pier ~~and~~ Exposition  
23 Authority; for general purposes, including quick-take  
24 power.  
25 (70 ILCS 405/22.04); Soil and Water Conservation Districts Act;  
26 soil and water conservation districts; for general

1 purposes.

2 (70 ILCS 410/10 and 410/12); Conservation District Act;  
3 conservation districts; for open space, wildland, scenic  
4 roadway, pathway, outdoor recreation, or other  
5 conservation benefits.

6 (70 ILCS 503/25); Chanhute-Rantoul National Aviation Center  
7 Redevelopment Commission Act; Chanhute-Rantoul National  
8 Aviation Center Redevelopment Commission; for general  
9 purposes.

10 (70 ILCS 507/15); Fort Sheridan Redevelopment Commission Act;  
11 Fort Sheridan Redevelopment Commission; for general  
12 purposes or to carry out comprehensive or redevelopment  
13 plans.

14 (70 ILCS 520/8); Southwestern Illinois Development Authority  
15 Act; Southwestern Illinois Development Authority; for  
16 general purposes, including quick-take power.

17 (70 ILCS 605/4-17 and 605/5-7); Illinois Drainage Code;  
18 drainage districts; for general purposes.

19 (70 ILCS 615/5 and 615/6); Chicago Drainage District Act;  
20 corporate authorities; for construction and maintenance of  
21 works.

22 (70 ILCS 705/10); Fire Protection District Act; fire protection  
23 districts; for general purposes.

24 (70 ILCS 750/20); Flood Prevention District Act; flood  
25 prevention districts; for general purposes.

26 (70 ILCS 805/6); Downstate Forest Preserve District Act;

1 certain forest preserve districts; for general purposes.  
2 (70 ILCS 805/18.8); Downstate Forest Preserve District Act;  
3 certain forest preserve districts; for recreational and  
4 cultural facilities.  
5 (70 ILCS 810/8); Cook County Forest Preserve District Act;  
6 Forest Preserve District of Cook County; for general  
7 purposes.  
8 (70 ILCS 810/38); Cook County Forest Preserve District Act;  
9 Forest Preserve District of Cook County; for recreational  
10 facilities.  
11 (70 ILCS 910/15 and 910/16); Hospital District Law; hospital  
12 districts; for hospitals or hospital facilities.  
13 (70 ILCS 915/3); Illinois Medical District Act; Illinois  
14 Medical District Commission; for general purposes.  
15 (70 ILCS 915/4.5); Illinois Medical District Act; Illinois  
16 Medical District Commission; quick-take power for the  
17 Illinois State Police Forensic Science Laboratory  
18 (obsolete).  
19 (70 ILCS 920/5); Tuberculosis Sanitarium District Act;  
20 tuberculosis sanitarium districts; for tuberculosis  
21 sanitariums.  
22 (70 ILCS 925/20); Mid-Illinois Medical District Act;  
23 Mid-Illinois Medical District; for general purposes.  
24 (70 ILCS 930/20); Mid-America Medical District Act;  
25 Mid-America Medical District Commission; for general  
26 purposes.

1 (70 ILCS 935/20); Roseland Community Medical District Act;  
2 medical district; for general purposes.

3 (70 ILCS 1005/7); Mosquito Abatement District Act; mosquito  
4 abatement districts; for general purposes.

5 (70 ILCS 1105/8); Museum District Act; museum districts; for  
6 general purposes.

7 (70 ILCS 1205/7-1); Park District Code; park districts; for  
8 streets and other purposes.

9 (70 ILCS 1205/8-1); Park District Code; park districts; for  
10 parks.

11 (70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park  
12 districts; for airports and landing fields.

13 (70 ILCS 1205/11-2 and 1205/11-3); Park District Code; park  
14 districts; for State land abutting public water and certain  
15 access rights.

16 (70 ILCS 1205/11.1-3); Park District Code; park districts; for  
17 harbors.

18 (70 ILCS 1225/2); Park Commissioners Land Condemnation Act;  
19 park districts; for street widening.

20 (70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water Control  
21 Act; park districts; for parks, boulevards, driveways,  
22 parkways, viaducts, bridges, or tunnels.

23 (70 ILCS 1250/2); Park Commissioners Street Control (1889) Act;  
24 park districts; for boulevards or driveways.

25 (70 ILCS 1290/1); Park District Aquarium and Museum Act;  
26 municipalities or park districts; for aquariums or



1 museums.

2 (70 ILCS 1305/2); Park District Airport Zoning Act; park  
3 districts; for restriction of the height of structures.

4 (70 ILCS 1310/5); Park District Elevated Highway Act; park  
5 districts; for elevated highways.

6 (70 ILCS 1505/15); Chicago Park District Act; Chicago Park  
7 District; for parks and other purposes.

8 (70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park  
9 District; for parking lots or garages.

10 (70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park  
11 District; for harbors.

12 (70 ILCS 1570/5); Lincoln Park Commissioners Land Condemnation  
13 Act; Lincoln Park Commissioners; for land and interests in  
14 land, including riparian rights.

15 (70 ILCS 1801/30); Alexander-Cairo Port District Act;  
16 Alexander-Cairo Port District; for general purposes.

17 (70 ILCS 1805/8); Havana Regional Port District Act; Havana  
18 Regional Port District; for general purposes.

19 (70 ILCS 1810/7); Illinois International Port District Act;  
20 Illinois International Port District; for general  
21 purposes.

22 (70 ILCS 1815/13); Illinois Valley Regional Port District Act;  
23 Illinois Valley Regional Port District; for general  
24 purposes.

25 (70 ILCS 1820/4); Jackson-Union Counties Regional Port  
26 District Act; Jackson-Union Counties Regional Port

1 District; for removal of airport hazards or reduction of  
2 the height of objects or structures.

3 (70 ILCS 1820/5); Jackson-Union Counties Regional Port  
4 District Act; Jackson-Union Counties Regional Port  
5 District; for general purposes.

6 (70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet  
7 Regional Port District; for removal of airport hazards.

8 (70 ILCS 1825/4.10); Joliet Regional Port District Act; Joliet  
9 Regional Port District; for reduction of the height of  
10 objects or structures.

11 (70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet  
12 Regional Port District; for removal of hazards from ports  
13 and terminals.

14 (70 ILCS 1825/5); Joliet Regional Port District Act; Joliet  
15 Regional Port District; for general purposes.

16 (70 ILCS 1830/7.1); Kaskaskia Regional Port District Act;  
17 Kaskaskia Regional Port District; for removal of hazards  
18 from ports and terminals.

19 (70 ILCS 1830/14); Kaskaskia Regional Port District Act;  
20 Kaskaskia Regional Port District; for general purposes.

21 (70 ILCS 1831/30); Massac-Metropolis Port District Act;  
22 Massac-Metropolis Port District; for general purposes.

23 (70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act; Mt.  
24 Carmel Regional Port District; for removal of airport  
25 hazards.

26 (70 ILCS 1835/5.11); Mt. Carmel Regional Port District Act; Mt.

1 Carmel Regional Port District; for reduction of the height  
2 of objects or structures.

3 (70 ILCS 1835/6); Mt. Carmel Regional Port District Act; Mt.  
4 Carmel Regional Port District; for general purposes.

5 (70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port  
6 District; for general purposes.

7 (70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca  
8 Regional Port District; for removal of airport hazards.

9 (70 ILCS 1845/4.10); Seneca Regional Port District Act; Seneca  
10 Regional Port District; for reduction of the height of  
11 objects or structures.

12 (70 ILCS 1845/5); Seneca Regional Port District Act; Seneca  
13 Regional Port District; for general purposes.

14 (70 ILCS 1850/4); Shawneetown Regional Port District Act;  
15 Shawneetown Regional Port District; for removal of airport  
16 hazards or reduction of the height of objects or  
17 structures.

18 (70 ILCS 1850/5); Shawneetown Regional Port District Act;  
19 Shawneetown Regional Port District; for general purposes.

20 (70 ILCS 1855/4); Southwest Regional Port District Act;  
21 Southwest Regional Port District; for removal of airport  
22 hazards or reduction of the height of objects or  
23 structures.

24 (70 ILCS 1855/5); Southwest Regional Port District Act;  
25 Southwest Regional Port District; for general purposes.

26 (70 ILCS 1860/4); Tri-City Regional Port District Act; Tri-City

1 Regional Port District; for removal of airport hazards.  
2 (70 ILCS 1860/5); Tri-City Regional Port District Act; Tri-City  
3 Regional Port District; for the development of facilities.  
4 (70 ILCS 1863/11); Upper Mississippi River International Port  
5 District Act; Upper Mississippi River International Port  
6 District; for general purposes.  
7 (70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port  
8 District; for removal of airport hazards.  
9 (70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port  
10 District; for restricting the height of objects or  
11 structures.  
12 (70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port  
13 District; for the development of facilities.  
14 (70 ILCS 1870/8); White County Port District Act; White County  
15 Port District; for the development of facilities.  
16 (70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad  
17 Terminal Authority (Chicago); for general purposes.  
18 (70 ILCS 1915/25); Grand Avenue Railroad Relocation Authority  
19 Act; Grand Avenue Railroad Relocation Authority; for  
20 general purposes, including quick-take power (now  
21 obsolete).  
22 (70 ILCS 1935/25); Elmwood Park Grade Separation Authority Act;  
23 Elmwood Park Grade Separation Authority; for general  
24 purposes.  
25 (70 ILCS 2105/9b); River Conservancy Districts Act; river  
26 conservancy districts; for general purposes.

1 (70 ILCS 2105/10a); River Conservancy Districts Act; river  
2 conservancy districts; for corporate purposes.

3 (70 ILCS 2205/15); Sanitary District Act of 1907; sanitary  
4 districts; for corporate purposes.

5 (70 ILCS 2205/18); Sanitary District Act of 1907; sanitary  
6 districts; for improvements and works.

7 (70 ILCS 2205/19); Sanitary District Act of 1907; sanitary  
8 districts; for access to property.

9 (70 ILCS 2305/8); North Shore Water Reclamation District Act;  
10 North Shore Water Reclamation District; for corporate  
11 purposes.

12 (70 ILCS 2305/15); North Shore Water Reclamation District Act;  
13 North Shore Water Reclamation District; for improvements.

14 (70 ILCS 2405/7.9); Sanitary District Act of 1917; Sanitary  
15 District of Decatur; for carrying out agreements to sell,  
16 convey, or disburse treated wastewater to a private entity.

17 (70 ILCS 2405/8); Sanitary District Act of 1917; sanitary  
18 districts; for corporate purposes.

19 (70 ILCS 2405/15); Sanitary District Act of 1917; sanitary  
20 districts; for improvements.

21 (70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of  
22 1917; sanitary districts; for waterworks.

23 (70 ILCS 2405/17.2); Sanitary District Act of 1917; sanitary  
24 districts; for public sewer and water utility treatment  
25 works.

26 (70 ILCS 2405/18); Sanitary District Act of 1917; sanitary

1 districts; for dams or other structures to regulate water  
2 flow.

3 (70 ILCS 2605/8); Metropolitan Water Reclamation District Act;  
4 Metropolitan Water Reclamation District; for corporate  
5 purposes.

6 (70 ILCS 2605/16); Metropolitan Water Reclamation District  
7 Act; Metropolitan Water Reclamation District; quick-take  
8 power for improvements.

9 (70 ILCS 2605/17); Metropolitan Water Reclamation District  
10 Act; Metropolitan Water Reclamation District; for bridges.

11 (70 ILCS 2605/35); Metropolitan Water Reclamation District  
12 Act; Metropolitan Water Reclamation District; for widening  
13 and deepening a navigable stream.

14 (70 ILCS 2805/10); Sanitary District Act of 1936; sanitary  
15 districts; for corporate purposes.

16 (70 ILCS 2805/24); Sanitary District Act of 1936; sanitary  
17 districts; for improvements.

18 (70 ILCS 2805/26i and 2805/26j); Sanitary District Act of 1936;  
19 sanitary districts; for drainage systems.

20 (70 ILCS 2805/27); Sanitary District Act of 1936; sanitary  
21 districts; for dams or other structures to regulate water  
22 flow.

23 (70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary  
24 districts; for water supply.

25 (70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary  
26 districts; for waterworks.

1 (70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974;  
2 Metro-East Sanitary District; for corporate purposes.

3 (70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974;  
4 Metro-East Sanitary District; for access to property.

5 (70 ILCS 3010/10); Sanitary District Revenue Bond Act; sanitary  
6 districts; for sewerage systems.

7 (70 ILCS 3205/12); Illinois Sports Facilities Authority Act;  
8 Illinois Sports Facilities Authority; quick-take power for  
9 its corporate purposes (obsolete).

10 (70 ILCS 3405/16); Surface Water Protection District Act;  
11 surface water protection districts; for corporate  
12 purposes.

13 (70 ILCS 3605/7); Metropolitan Transit Authority Act; Chicago  
14 Transit Authority; for transportation systems.

15 (70 ILCS 3605/8); Metropolitan Transit Authority Act; Chicago  
16 Transit Authority; for general purposes.

17 (70 ILCS 3605/10); Metropolitan Transit Authority Act; Chicago  
18 Transit Authority; for general purposes, including  
19 railroad property.

20 (70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act;  
21 local mass transit districts; for general purposes.

22 (70 ILCS 3615/2.13); Regional Transportation Authority Act;  
23 Regional Transportation Authority; for general purposes.

24 (70 ILCS 3705/8 and 3705/12); Public Water District Act; public  
25 water districts; for waterworks.

26 (70 ILCS 3705/23a); Public Water District Act; public water

1 districts; for sewerage properties.  
2 (70 ILCS 3705/23e); Public Water District Act; public water  
3 districts; for combined waterworks and sewerage systems.  
4 (70 ILCS 3715/6); Water Authorities Act; water authorities; for  
5 facilities to ensure adequate water supply.  
6 (70 ILCS 3715/27); Water Authorities Act; water authorities;  
7 for access to property.  
8 (75 ILCS 5/4-7); Illinois Local Library Act; boards of library  
9 trustees; for library buildings.  
10 (75 ILCS 16/30-55.80); Public Library District Act of 1991;  
11 public library districts; for general purposes.  
12 (75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate  
13 authorities of city or park district, or board of park  
14 commissioners; for free public library buildings.  
15 (Source: Incorporates 98-564, eff. 8-27-13; P.A. 98-756, eff.  
16 7-16-14; 99-669, eff. 7-29-16.)

17 (735 ILCS 30/20-5-5) (was 735 ILCS 5/7-103)

18 Sec. 20-5-5. Quick-take.

19 (a) This Section applies only to proceedings under this  
20 Article that are authorized in this Article and in Article 25  
21 of this Act.

22 (b) In a proceeding subject to this Section, the plaintiff,  
23 at any time after the complaint has been filed and before  
24 judgment is entered in the proceeding, may file a written  
25 motion requesting that, immediately or at some specified later



1 date, the plaintiff either: (i) be vested with the fee simple  
2 title (or such lesser estate, interest, or easement, as may be  
3 required) to the real property, or a specified portion of that  
4 property, which is the subject of the proceeding, and be  
5 authorized to take possession of and use the property; or (ii)  
6 only be authorized to take possession of and to use the  
7 property, if possession and use, without the vesting of title,  
8 are sufficient to permit the plaintiff to proceed with the  
9 project until the final ascertainment of compensation. No land  
10 or interests in land now or hereafter owned, leased,  
11 controlled, or operated and used by, or necessary for the  
12 actual operation of, any common carrier engaged in interstate  
13 commerce, or any other public utility subject to the  
14 jurisdiction of the Illinois Commerce Commission, shall be  
15 taken or appropriated under this Section by the State of  
16 Illinois, the Illinois Toll Highway Authority, the sanitary  
17 district, the St. Louis Metropolitan Area Airport Authority, or  
18 the Board of Trustees of the University of Illinois without  
19 first securing the approval of the Illinois Commerce  
20 Commission.

21 Except as otherwise provided in this Article, the motion  
22 for taking shall state: (1) an accurate description of the  
23 property to which the motion relates and the estate or interest  
24 sought to be acquired in that property; (2) the formally  
25 adopted schedule or plan of operation for the execution of the  
26 plaintiff's project; (3) the situation of the property to which

1 the motion relates, with respect to the schedule or plan; (4)  
2 the necessity for taking the property in the manner requested  
3 in the motion; and (5) if the property (except property  
4 described in Section 3 of the Sports Stadium Act or property  
5 described as Site B in Section 2 of the Metropolitan Public  
6 ~~Pier and~~ Exposition Authority Act) to be taken is owned,  
7 leased, controlled, or operated and used by, or necessary for  
8 the actual operation of, any interstate common carrier or other  
9 public utility subject to the jurisdiction of the Illinois  
10 Commerce Commission, a statement to the effect that the  
11 approval of the proposed taking has been secured from the  
12 Commission, and attaching to the motion a certified copy of the  
13 order of the Illinois Commerce Commission granting approval. If  
14 the schedule or plan of operation is not set forth fully in the  
15 motion, a copy of the schedule or plan shall be attached to the  
16 motion.

17 (Source: P.A. 94-1055, eff. 1-1-07.)

18 (735 ILCS 30/25-7-103.27) (was 735 ILCS 5/7-103.27)

19 Sec. 25-7-103.27. Quick-take; Metropolitan Public ~~Pier and~~  
20 Exposition Authority purposes. Quick-take proceedings under  
21 Article 20 may be used for the acquisition by the Metropolitan  
22 Public ~~Pier and~~ Exposition Authority of property described in  
23 subsection (f) of Section 5 of the Metropolitan Public ~~Pier and~~  
24 Exposition Authority Act for the purposes of providing  
25 additional grounds, buildings, and facilities related to the

1 purposes of the Metropolitan Public ~~Pier~~ and Exposition  
2 Authority.

3 (Source: P.A. 94-1055, eff. 1-1-07.)

4 Section 999. Effective date. This Act takes effect upon  
5 becoming law.