



Sen. Mattie Hunter

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10100SB0485sam001

LRB101 04248 AWJ 61297 a

1 AMENDMENT TO SENATE BILL 485

2 AMENDMENT NO. _____. Amend Senate Bill 485 by replacing
3 everything after the enacting clause with the following:

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

1 election to such Commission or Board.

2 (d) Persons whose appointment to office is subject to
3 confirmation by the Senate and persons appointed by the
4 Governor to any other position on a board or commission
5 described in subsection (a) of Section 15 of the
6 Gubernatorial Boards and Commissions Act.

7 (e) Holders of, and candidates for nomination or
8 election to, the office of judge or associate judge of the
9 Circuit Court and the office of judge of the Appellate or
10 Supreme Court.

11 (f) Persons who are employed by any branch, agency,
12 authority or board of the government of this State,
13 including but not limited to, the Illinois State Toll
14 Highway Authority, the Illinois Housing Development
15 Authority, the Illinois Community College Board, and
16 institutions under the jurisdiction of the Board of
17 Trustees of the University of Illinois, Board of Trustees
18 of Southern Illinois University, Board of Trustees of
19 Chicago State University, Board of Trustees of Eastern
20 Illinois University, Board of Trustees of Governors
21 ~~Governor's~~ State University, Board of Trustees of Illinois
22 State University, Board of Trustees of Northeastern
23 Illinois University, Board of Trustees of Northern
24 Illinois University, Board of Trustees of Western Illinois
25 University, or Board of Trustees of the Illinois
26 Mathematics and Science Academy, and are compensated for

1 services as employees and not as independent contractors
2 and who:

3 (1) are, or function as, the head of a department,
4 commission, board, division, bureau, authority or
5 other administrative unit within the government of
6 this State, or who exercise similar authority within
7 the government of this State;

8 (2) have direct supervisory authority over, or
9 direct responsibility for the formulation,
10 negotiation, issuance or execution of contracts
11 entered into by the State in the amount of \$5,000 or
12 more;

13 (3) have authority for the issuance or
14 promulgation of rules and regulations within areas
15 under the authority of the State;

16 (4) have authority for the approval of
17 professional licenses;

18 (5) have responsibility with respect to the
19 financial inspection of regulated nongovernmental
20 entities;

21 (6) adjudicate, arbitrate, or decide any judicial
22 or administrative proceeding, or review the
23 adjudication, arbitration or decision of any judicial
24 or administrative proceeding within the authority of
25 the State;

26 (7) have supervisory responsibility for 20 or more

1 employees of the State;

2 (8) negotiate, assign, authorize, or grant naming
3 rights or sponsorship rights regarding any property or
4 asset of the State, whether real, personal, tangible,
5 or intangible; or

6 (9) have responsibility with respect to the
7 procurement of goods or services.

8 (g) Persons who are elected to office in a unit of
9 local government, and candidates for nomination or
10 election to that office, including regional
11 superintendents of school districts.

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

25 (i) Persons who are employed by a unit of local
26 government and are compensated for services as employees

1 and not as independent contractors and who:

2 (1) are, or function as, the head of a department,
3 division, bureau, authority or other administrative
4 unit within the unit of local government, or who
5 exercise similar authority within the unit of local
6 government;

7 (2) have direct supervisory authority over, or
8 direct responsibility for the formulation,
9 negotiation, issuance or execution of contracts
10 entered into by the unit of local government in the
11 amount of \$1,000 or greater;

12 (3) have authority to approve licenses and permits
13 by the unit of local government; this item does not
14 include employees who function in a ministerial
15 capacity;

16 (4) adjudicate, arbitrate, or decide any judicial
17 or administrative proceeding, or review the
18 adjudication, arbitration or decision of any judicial
19 or administrative proceeding within the authority of
20 the unit of local government;

21 (5) have authority to issue or promulgate rules and
22 regulations within areas under the authority of the
23 unit of local government; or

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

26 (j) Persons on the Board of Trustees of the Illinois

1 Mathematics and Science Academy.

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

5 (l) Special government agents. A "special government
6 agent" is a person who is directed, retained, designated,
7 appointed, or employed, with or without compensation, by or
8 on behalf of a statewide executive branch constitutional
9 officer to make an ex parte communication under Section
10 5-50 of the State Officials and Employees Ethics Act or
11 Section 5-165 of the Illinois Administrative Procedure
12 Act.

13 (m) Members of the board of commissioners of any flood
14 prevention district created under the Flood Prevention
15 District Act or the Beardstown Regional Flood Prevention
16 District Act.

17 (n) Members of the board of any retirement system or
18 investment board established under the Illinois Pension
19 Code, if not required to file under any other provision of
20 this Section.

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

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

26 This Section shall not be construed to prevent any unit of

1 local government from enacting financial disclosure
2 requirements that mandate more information than required by
3 this Act.

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

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

9 (30 ILCS 5/3-1) (from Ch. 15, par. 303-1)

10 Sec. 3-1. Jurisdiction of Auditor General. The Auditor
11 General has jurisdiction over all State agencies to make post
12 audits and investigations authorized by or under this Act or
13 the Constitution.

14 The Auditor General has jurisdiction over local government
15 agencies and private agencies only:

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

1 for public purposes;

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

4 (c) to make audits of the records of local government
5 agencies to verify actual costs of state-mandated programs
6 when directed to do so by the Legislative Audit Commission
7 at the request of the State Board of Appeals under the
8 State Mandates Act.

9 In addition to the foregoing, the Auditor General may
10 conduct an audit of the Metropolitan Public Pier and Exposition
11 Authority, the Regional Transportation Authority, the Suburban
12 Bus Division, the Commuter Rail Division and the Chicago
13 Transit Authority and any other subsidized carrier when
14 authorized by the Legislative Audit Commission. Such audit may
15 be a financial, management or program audit, or any combination
16 thereof.

17 The audit shall determine whether they are operating in
18 accordance with all applicable laws and regulations. Subject to
19 the limitations of this Act, the Legislative Audit Commission
20 may by resolution specify additional determinations to be
21 included in the scope of the audit.

22 In addition to the foregoing, the Auditor General must also
23 conduct a financial audit of the Illinois Sports Facilities
24 Authority's expenditures of public funds in connection with the
25 reconstruction, renovation, remodeling, extension, or
26 improvement of all or substantially all of any existing

1 "facility", as that term is defined in the Illinois Sports
2 Facilities Authority Act.

3 The Auditor General may also conduct an audit, when
4 authorized by the Legislative Audit Commission, of any hospital
5 which receives 10% or more of its gross revenues from payments
6 from the State of Illinois, Department of Healthcare and Family
7 Services (formerly Department of Public Aid), Medical
8 Assistance Program.

9 The Auditor General is authorized to conduct financial and
10 compliance audits of the Illinois Distance Learning Foundation
11 and the Illinois Conservation Foundation.

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

23 The Auditor General shall conduct a financial and
24 compliance and program audit of distributions from the
25 Municipal Economic Development Fund during the immediately
26 preceding calendar year pursuant to Section 8-403.1 of the

1 Public Utilities Act at no cost to the city, village, or
2 incorporated town that received the distributions.

3 The Auditor General must conduct an audit of the Health
4 Facilities and Services Review Board pursuant to Section 19.5
5 of the Illinois Health Facilities Planning Act.

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

20 The Auditor General must conduct audits of the Rend Lake
21 Conservancy District as provided in Section 25.5 of the River
22 Conservancy Districts Act.

23 The Auditor General must conduct financial audits of the
24 Southeastern Illinois Economic Development Authority as
25 provided in Section 70 of the Southeastern Illinois Economic
26 Development Authority Act.

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

4 (Source: P.A. 95-331, eff. 8-21-07; 96-31, eff. 6-30-09;
5 96-939, eff. 6-24-10.)

6 Section 15. The State Finance Act is amended by changing
7 Sections 8.25 and 8.25f as follows:

8 (30 ILCS 105/8.25) (from Ch. 127, par. 144.25)

9 Sec. 8.25. Build Illinois Fund; uses.

10 (A) All moneys in the Build Illinois Fund shall be
11 transferred, appropriated, and used only for the purposes
12 authorized by and subject to the limitations and conditions
13 prescribed by this Section. There are established the following
14 accounts in the Build Illinois Fund: the McCormick Place
15 Account, the Build Illinois Bond Account, the Build Illinois
16 Purposes Account, the Park and Conservation Fund Account, and
17 the Tourism Advertising and Promotion Account. Amounts
18 deposited into the Build Illinois Fund consisting of 1.55%
19 before July 1, 1986, and 1.75% on and after July 1, 1986, of
20 moneys received by the Department of Revenue under Section 9 of
21 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
22 9 of the Service Occupation Tax Act, and Section 3 of the
23 Retailers' Occupation Tax Act, and all amounts deposited
24 therein under Section 28 of the Illinois Horse Racing Act of

1 1975, Section 4.05 of the Chicago World's Fair - 1992 Authority
2 Act, and Sections 3 and 6 of the Hotel Operators' Occupation
3 Tax Act, shall be credited initially to the McCormick Place
4 Account and all other amounts deposited into the Build Illinois
5 Fund shall be credited initially to the Build Illinois Bond
6 Account. Of the amounts initially so credited to the McCormick
7 Place Account in each month, the amount that is to be
8 transferred in that month to the Metropolitan Fair and
9 Exposition Authority Improvement Bond Fund, as provided below,
10 shall remain credited to the McCormick Place Account, and all
11 amounts initially so credited in that month in excess thereof
12 shall next be credited to the Build Illinois Bond Account. Of
13 the amounts credited to the Build Illinois Bond Account in each
14 month, the amount that is to be transferred in that month to
15 the Build Illinois Bond Retirement and Interest Fund, as
16 provided below, shall remain credited to the Build Illinois
17 Bond Account, and all amounts so credited in each month in
18 excess thereof shall next be credited monthly to the other
19 accounts in the following order of priority: first, to the
20 Build Illinois Purposes Account, (a) 1/12, or in the case of
21 fiscal year 1986, 1/9, of the fiscal year amounts authorized to
22 be transferred to the Build Illinois Purposes Fund as provided
23 below plus (b) any cumulative deficiency in those transfers for
24 prior months; second, 1/12 of \$10,000,000, plus any cumulative
25 deficiency in those transfers for prior months, to the Park and
26 Conservation Fund Account; and third, to the General Revenue

1 Fund in the State Treasury all amounts that remain in the Build
2 Illinois Fund on the last day of each month and are not
3 credited to any account in that Fund.

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

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

1 amount for that fiscal year divided by the number of months
2 during that fiscal year in which bonds of the Authority are
3 outstanding, plus any cumulative deficiency in those transfers
4 for prior months; provided, that the maximum amount that may be
5 so transferred in fiscal year 1985 shall not exceed \$15,000,000
6 or a lesser sum as is actually necessary and required to pay
7 the debt service requirements for that fiscal year after giving
8 effect to net operating revenues of that Authority available
9 for that purpose as certified by that Authority, and provided
10 further that the maximum amount that may be so transferred in
11 fiscal year 1986 shall not exceed \$30,000,000 and in each
12 fiscal year thereafter shall not exceed \$33,500,000 in any
13 fiscal year or a lesser sum as is actually necessary and
14 required to pay the debt service requirements for that fiscal
15 year after giving effect to net operating revenues of that
16 Authority available for that purpose as certified by that
17 Authority.

18 When an amount equal to 100% of the aggregate amount of
19 principal and interest in each fiscal year with respect to
20 bonds issued after July 1, 1984, that by their terms are
21 payable from the Metropolitan Fair and Exposition Authority
22 Improvement Bond Fund, including under sinking fund
23 requirements, has been so paid and deficiencies in reserves
24 established from bond proceeds shall have been remedied, and at
25 the time that those amounts have been transferred to the
26 Authority as provided in Section 13.1 of the Metropolitan

1 Public Pier and Exposition Authority Act, the remaining moneys,
2 if any, deposited and to be deposited during each fiscal year
3 to the Metropolitan Fair and Exposition Authority Improvement
4 Bond Fund shall be transferred to the Metropolitan Fair and
5 Exposition Authority Completion Note Subordinate Fund.

6 Transfers from the Build Illinois Bond Account in the Build
7 Illinois Fund shall be made as follows:

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

18 Transfers from the remaining accounts in the Build Illinois
19 Fund shall be made in the following amounts and in the
20 following order of priority:

21 Beginning with fiscal year 1986 and continuing each fiscal
22 year thereafter, as soon as practicable after the first day of
23 each month, commencing in October, 1985, the Comptroller shall
24 order transferred and the Treasurer shall transfer from the
25 Build Illinois Purposes Account in the Build Illinois Fund to
26 the Build Illinois Purposes Fund 1/12th (or in the case of

1 fiscal year 1986 1/9) of the amounts specified below for the
2 following fiscal years:

| 3 | Fiscal Year | Amount |
|----|-------------|---------------|
| 4 | 1986 | \$35,000,000 |
| 5 | 1987 | \$45,000,000 |
| 6 | 1988 | \$50,000,000 |
| 7 | 1989 | \$55,000,000 |
| 8 | 1990 | \$55,000,000 |
| 9 | 1991 | \$50,000,000 |
| 10 | 1992 | \$16,200,000 |
| 11 | 1993 | \$16,200,000, |

12 plus any cumulative deficiency in those transfers for prior
13 months.

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

1 purposes as specified in any other State general obligation
2 bond Act enacted after November 1, 1984. Transfers from the
3 Park and Conservation Fund to the Capital Development Bond
4 Retirement and Interest Fund to pay those debt service
5 requirements shall be made in accordance with Section 8.25b of
6 this Act.

7 All funds remaining in the Build Illinois Fund on the last
8 day of any month and not credited to any account in that Fund
9 shall be transferred by the State Treasurer to the General
10 Revenue Fund.

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

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

24 (D) (Blank).

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

1 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

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

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

| | Fiscal Year | Total Deposit |
|----|-------------|------------------|
| 15 | | |
| 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 |

| | | | |
|----|------|--------------------|------------------------|
| 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> | 246,000,000 |
| 21 | 2022 | <u>300,000,000</u> | 260,000,000 |
| 22 | 2023 | <u>300,000,000</u> | 275,000,000 |
| 23 | 2024 | <u>300,000,000</u> | 275,000,000 |
| 24 | 2025 | <u>300,000,000</u> | 275,000,000 |
| 25 | 2026 | <u>300,000,000</u> | 279,000,000 |
| 26 | 2027 | <u>375,000,000</u> | 292,000,000 |

| | | | |
|---|-------------|--------------------|------------------------|
| 1 | 2028 | <u>375,000,000</u> | 307,000,000 |
| 2 | 2029 | <u>375,000,000</u> | 322,000,000 |
| 3 | 2030 | <u>375,000,000</u> | 338,000,000 |
| 4 | 2031 | <u>375,000,000</u> | 350,000,000 |
| 5 | 2032 | <u>375,000,000</u> | 350,000,000 |
| 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 thereafter

12 that bonds are outstanding

13 under Section 13.2 of the

14 Metropolitan Public Pier and Exposition

15 Authority Act, but not after

16 fiscal year 2070 ~~2060~~.

17 Provided that all amounts deposited in the Fund and
 18 requested in the Authority's certificate have been paid to the
 19 Authority, all amounts remaining in the McCormick Place
 20 Expansion Project Fund on the last day of any month shall be
 21 transferred to the General Revenue Fund.

22 (b) Authority certificate. Beginning with fiscal year 1994
 23 and continuing for each fiscal year thereafter, the Chairman of
 24 the Metropolitan Public Pier and Exposition Authority shall
 25 annually certify to the State Comptroller and the State
 26 Treasurer the amount necessary and required, during the fiscal

1 year with respect to which the certification is made, to pay
2 the debt service requirements (including amounts to be paid
3 with respect to arrangements to provide additional security or
4 liquidity) on all outstanding bonds and notes, including
5 refunding bonds, (collectively referred to as "bonds") in an
6 amount issued by the Authority pursuant to Section 13.2 of the
7 Metropolitan Public Pier and Exposition Authority Act. The
8 certificate may be amended from time to time as necessary.

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

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

12 (30 ILCS 355/2) (from Ch. 85, par. 1392)

13 Sec. 2. When used in this Act:

14 "Authority" means the River Forest Metropolitan
15 Exposition, Auditorium and Office Building Authority, the
16 Village Board of Trustees of the Village of Rosemont for the
17 sole purposes of rehabilitating, developing and making
18 improvements to the O'Hare Exposition Center, or any
19 Metropolitan Exposition Auditorium and Office Building
20 Authority, Metropolitan Exposition and Auditorium Authority or
21 Civic Center Authority created prior to the effective date of
22 this amendatory Act of 1983 or hereafter created pursuant to
23 the statutes of the State of Illinois, except those created
24 pursuant to the Metropolitan Public Pier and Exposition

1 Authority Act.

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

6 "Bond Fund" means the Illinois Civic Center Bond Fund, as
7 provided in this Act.

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

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

13 "Budget Director" means the Director of the Governor's
14 Office of Management and Budget.

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

17 "Department" means the Department of Commerce and Economic
18 Opportunity.

19 "Director" means the Director of Commerce and Economic
20 Opportunity.

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

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

26 "Office" means the Governor's Office of Management and

1 Budget.

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

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

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

11 (30 ILCS 750/1-3) (from Ch. 127, par. 2701-3)

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

1 University; Board of Trustees of Northeastern Illinois
2 University; Board of Trustees of Northern Illinois University;
3 Board of Trustees of Western Illinois University; and Board of
4 Trustees of Southern Illinois University.

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

6 Section 30. The Use Tax Act is amended by changing Section
7 9 as follows:

8 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

9 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
10 and trailers that are required to be registered with an agency
11 of this State, each retailer required or authorized to collect
12 the tax imposed by this Act shall pay to the Department the
13 amount of such tax (except as otherwise provided) at the time
14 when he is required to file his return for the period during
15 which such tax was collected, less a discount of 2.1% prior to
16 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
17 per calendar year, whichever is greater, which is allowed to
18 reimburse the retailer for expenses incurred in collecting the
19 tax, keeping records, preparing and filing returns, remitting
20 the tax and supplying data to the Department on request. In the
21 case of retailers who report and pay the tax on a transaction
22 by transaction basis, as provided in this Section, such
23 discount shall be taken with each such tax remittance instead
24 of when such retailer files his periodic return. The discount

1 allowed under this Section is allowed only for returns that are
2 filed in the manner required by this Act. The Department may
3 disallow the discount for retailers whose certificate of
4 registration is revoked at the time the return is filed, but
5 only if the Department's decision to revoke the certificate of
6 registration has become final. A retailer need not remit that
7 part of any tax collected by him to the extent that he is
8 required to remit and does remit the tax imposed by the
9 Retailers' Occupation Tax Act, with respect to the sale of the
10 same property.

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

21 Except as provided in this Section, on or before the
22 twentieth day of each calendar month, such retailer shall file
23 a return for the preceding calendar month. Such return shall be
24 filed on forms prescribed by the Department and shall furnish
25 such information as the Department may reasonably require. On
26 and after January 1, 2018, except for returns for motor

1 vehicles, watercraft, aircraft, and trailers that are required
2 to be registered with an agency of this State, with respect to
3 retailers whose annual gross receipts average \$20,000 or more,
4 all returns required to be filed pursuant to this Act shall be
5 filed electronically. Retailers who demonstrate that they do
6 not have access to the Internet or demonstrate hardship in
7 filing electronically may petition the Department to waive the
8 electronic filing requirement.

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

16 1. The name of the seller;

17 2. The address of the principal place of business from
18 which he engages in the business of selling tangible
19 personal property at retail in this State;

20 3. The total amount of taxable receipts received by him
21 during the preceding calendar month from sales of tangible
22 personal property by him during such preceding calendar
23 month, including receipts from charge and time sales, but
24 less all deductions allowed by law;

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

- 1 5. The amount of tax due;
- 2 5-5. The signature of the taxpayer; and
- 3 6. Such other reasonable information as the Department
- 4 may require.

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

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" means the sum of the
26 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 Before October 1, 2000, if the taxpayer's average monthly
24 tax liability to the Department under this Act, the Retailers'
25 Occupation Tax Act, the Service Occupation Tax Act, the Service
26 Use Tax Act was \$10,000 or more during the preceding 4 complete

1 calendar quarters, he shall file a return with the Department
2 each month by the 20th day of the month next following the
3 month during which such tax liability is incurred and shall
4 make payments to the Department on or before the 7th, 15th,
5 22nd and last day of the month during which such liability is
6 incurred. On and after October 1, 2000, if the taxpayer's
7 average monthly tax liability to the Department under this Act,
8 the Retailers' Occupation Tax Act, the Service Occupation Tax
9 Act, and the Service Use Tax Act was \$20,000 or more during the
10 preceding 4 complete calendar quarters, he shall file a return
11 with the Department each month by the 20th day of the month
12 next following the month during which such tax liability is
13 incurred and shall make payment to the Department on or before
14 the 7th, 15th, 22nd and last day of the month during which such
15 liability is incurred. If the month during which such tax
16 liability is incurred began prior to January 1, 1985, each
17 payment shall be in an amount equal to 1/4 of the taxpayer's
18 actual liability for the month or an amount set by the
19 Department not to exceed 1/4 of the average monthly liability
20 of the taxpayer to the Department for the preceding 4 complete
21 calendar quarters (excluding the month of highest liability and
22 the month of lowest liability in such 4 quarter period). If the
23 month during which such tax liability is incurred begins on or
24 after January 1, 1985, and prior to January 1, 1987, each
25 payment shall be in an amount equal to 22.5% of the taxpayer's
26 actual liability for the month or 27.5% of the taxpayer's

1 liability for the same calendar month of the preceding year. If
2 the month during which such tax liability is incurred begins on
3 or after January 1, 1987, and prior to January 1, 1988, each
4 payment shall be in an amount equal to 22.5% of the taxpayer's
5 actual liability for the month or 26.25% of the taxpayer's
6 liability for the same calendar month of the preceding year. If
7 the month during which such tax liability is incurred begins on
8 or after January 1, 1988, and prior to January 1, 1989, or
9 begins on or after January 1, 1996, each payment shall be in an
10 amount equal to 22.5% of the taxpayer's actual liability for
11 the month or 25% of the taxpayer's liability for the same
12 calendar month of the preceding year. If the month during which
13 such tax liability is incurred begins on or after January 1,
14 1989, and prior to January 1, 1996, each payment shall be in an
15 amount equal to 22.5% of the taxpayer's actual liability for
16 the month or 25% of the taxpayer's liability for the same
17 calendar month of the preceding year or 100% of the taxpayer's
18 actual liability for the quarter monthly reporting period. The
19 amount of such quarter monthly payments shall be credited
20 against the final tax liability of the taxpayer's return for
21 that month. Before October 1, 2000, once applicable, the
22 requirement of the making of quarter monthly payments to the
23 Department shall continue until such taxpayer's average
24 monthly liability to the Department during the preceding 4
25 complete calendar quarters (excluding the month of highest
26 liability and the month of lowest liability) is less than

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

1 seasonal in nature and not likely to be long term. If any such
2 quarter monthly payment is not paid at the time or in the
3 amount required by this Section, then the taxpayer shall be
4 liable for penalties and interest on the difference between the
5 minimum amount due and the amount of such quarter monthly
6 payment actually and timely paid, except insofar as the
7 taxpayer has previously made payments for that month to the
8 Department in excess of the minimum payments previously due as
9 provided in this Section. The Department shall make reasonable
10 rules and regulations to govern the quarter monthly payment
11 amount and quarter monthly payment dates for taxpayers who file
12 on other than a calendar monthly basis.

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

1 after December 31, 1986, no credit memorandum shall be issued,
2 unless requested by the taxpayer. If no such request is made,
3 the taxpayer may credit such excess payment against tax
4 liability subsequently to be remitted by the taxpayer to the
5 Department under this Act, the Retailers' Occupation Tax Act,
6 the Service Occupation Tax Act or the Service Use Tax Act, in
7 accordance with reasonable rules and regulations prescribed by
8 the Department. If the Department subsequently determines that
9 all or any part of the credit taken was not actually due to the
10 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
11 be reduced by 2.1% or 1.75% of the difference between the
12 credit taken and that actually due, and the taxpayer shall be
13 liable for penalties and interest on such difference.

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

25 If the retailer is otherwise required to file a monthly or
26 quarterly return and if the retailer's average monthly tax

1 liability to the Department does not exceed \$50, the Department
2 may authorize his returns to be filed on an annual basis, with
3 the return for a given year being due by January 20 of the
4 following year.

5 Such quarter annual and annual returns, as to form and
6 substance, shall be subject to the same requirements as monthly
7 returns.

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

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

1 of aircraft, watercraft, motor vehicles, or trailers transfers
2 more than one aircraft, watercraft, motor vehicle, or trailer
3 to a purchaser for use as a qualifying rolling stock as
4 provided in Section 3-55 of this Act, then that seller may
5 report the transfer of all the aircraft, watercraft, motor
6 vehicles or trailers involved in that transaction to the
7 Department on the same uniform invoice-transaction reporting
8 return form. For purposes of this Section, "watercraft" means a
9 Class 2, Class 3, or Class 4 watercraft as defined in Section
10 3-2 of the Boat Registration and Safety Act, a personal
11 watercraft, or any boat equipped with an inboard motor.

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

1 manner and form as required by the Department.

2 The transaction reporting return in the case of motor
3 vehicles or trailers that are required to be registered with an
4 agency of this State, shall be the same document as the Uniform
5 Invoice referred to in Section 5-402 of the Illinois Vehicle
6 Code and must show the name and address of the seller; the name
7 and address of the purchaser; the amount of the selling price
8 including the amount allowed by the retailer for traded-in
9 property, if any; the amount allowed by the retailer for the
10 traded-in tangible personal property, if any, to the extent to
11 which Section 2 of this Act allows an exemption for the value
12 of traded-in property; the balance payable after deducting such
13 trade-in allowance from the total selling price; the amount of
14 tax due from the retailer with respect to such transaction; the
15 amount of tax collected from the purchaser by the retailer on
16 such transaction (or satisfactory evidence that such tax is not
17 due in that particular instance, if that is claimed to be the
18 fact); the place and date of the sale; a sufficient
19 identification of the property sold; such other information as
20 is required in Section 5-402 of the Illinois Vehicle Code, and
21 such other information as the Department may reasonably
22 require.

23 The transaction reporting return in the case of watercraft
24 and aircraft must show the name and address of the seller; the
25 name and address of the purchaser; the amount of the selling
26 price including the amount allowed by the retailer for

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

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

25 With each such transaction reporting return, the retailer
26 shall remit the proper amount of tax due (or shall submit

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

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

20 If the user who would otherwise pay tax to the retailer
21 wants the transaction reporting return filed and the payment of
22 tax or proof of exemption made to the Department before the
23 retailer is willing to take these actions and such user has not
24 paid the tax to the retailer, such user may certify to the fact
25 of such delay by the retailer, and may (upon the Department
26 being satisfied of the truth of such certification) transmit

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

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

1 purchaser.

2 Any retailer filing a return under this Section shall also
3 include (for the purpose of paying tax thereon) the total tax
4 covered by such return upon the selling price of tangible
5 personal property purchased by him at retail from a retailer,
6 but as to which the tax imposed by this Act was not collected
7 from the retailer filing such return, and such retailer shall
8 remit the amount of such tax to the Department when filing such
9 return.

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 retailers, who are required to file
13 returns hereunder and also under the Retailers' Occupation Tax
14 Act, to furnish all the return information required by both
15 Acts on the one form.

16 Where the retailer has more than one business registered
17 with the Department under separate registration under this Act,
18 such retailer may not file each return that is due as a single
19 return covering all such registered businesses, but shall file
20 separate returns for each such registered business.

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

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

1 pay into the County and Mass Transit District Fund 4% of the
2 net revenue realized for the preceding month from the 6.25%
3 general rate on the selling price of tangible personal property
4 which is purchased outside Illinois at retail from a retailer
5 and which is titled or registered by an agency of this State's
6 government.

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

15 Beginning August 1, 2000, each month the Department shall
16 pay into the State and Local Sales Tax Reform Fund 100% of the
17 net revenue realized for the preceding month from the 1.25%
18 rate on the selling price of motor fuel and gasohol. Beginning
19 September 1, 2010, each month the Department shall pay into the
20 State and Local Sales Tax Reform Fund 100% of the net revenue
21 realized for the preceding month from the 1.25% rate on the
22 selling price of sales tax holiday items.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the Local Government Tax Fund 16% of the net revenue
25 realized for the preceding month from the 6.25% general rate on
26 the selling price of tangible personal property which is

1 purchased outside Illinois at retail from a retailer and which
2 is titled or registered by an agency of this State's
3 government.

4 Beginning October 1, 2009, each month the Department shall
5 pay into the Capital Projects Fund an amount that is equal to
6 an amount estimated by the Department to represent 80% of the
7 net revenue realized for the preceding month from the sale of
8 candy, grooming and hygiene products, and soft drinks that had
9 been taxed at a rate of 1% prior to September 1, 2009 but that
10 are now taxed at 6.25%.

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

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

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

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

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

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

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

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

| 14 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 15 | 1993 | \$0 |
| 16 | 1994 | 53,000,000 |
| 17 | 1995 | 58,000,000 |
| 18 | 1996 | 61,000,000 |
| 19 | 1997 | 64,000,000 |
| 20 | 1998 | 68,000,000 |
| 21 | 1999 | 71,000,000 |
| 22 | 2000 | 75,000,000 |
| 23 | 2001 | 80,000,000 |
| 24 | 2002 | 93,000,000 |
| 25 | 2003 | 99,000,000 |
| 26 | 2004 | 103,000,000 |

| | | | |
|----|------|--------------------|------------------------|
| 1 | 2005 | | 108,000,000 |
| 2 | 2006 | | 113,000,000 |
| 3 | 2007 | | 119,000,000 |
| 4 | 2008 | | 126,000,000 |
| 5 | 2009 | | 132,000,000 |
| 6 | 2010 | | 139,000,000 |
| 7 | 2011 | | 146,000,000 |
| 8 | 2012 | | 153,000,000 |
| 9 | 2013 | | 161,000,000 |
| 10 | 2014 | | 170,000,000 |
| 11 | 2015 | | 179,000,000 |
| 12 | 2016 | | 189,000,000 |
| 13 | 2017 | | 199,000,000 |
| 14 | 2018 | | 210,000,000 |
| 15 | 2019 | | 221,000,000 |
| 16 | 2020 | | 233,000,000 |
| 17 | 2021 | <u>300,000,000</u> | 246,000,000 |
| 18 | 2022 | <u>300,000,000</u> | 260,000,000 |
| 19 | 2023 | <u>300,000,000</u> | 275,000,000 |
| 20 | 2024 | <u>300,000,000</u> | 275,000,000 |
| 21 | 2025 | <u>300,000,000</u> | 275,000,000 |
| 22 | 2026 | <u>300,000,000</u> | 279,000,000 |
| 23 | 2027 | <u>375,000,000</u> | 292,000,000 |
| 24 | 2028 | <u>375,000,000</u> | 307,000,000 |
| 25 | 2029 | <u>375,000,000</u> | 322,000,000 |
| 26 | 2030 | <u>375,000,000</u> | 338,000,000 |

| | | | |
|---|-------------|--------------------|------------------------|
| 1 | 2031 | <u>375,000,000</u> | 350,000,000 |
| 2 | 2032 | <u>375,000,000</u> | 350,000,000 |
| 3 | <u>2033</u> | | <u>375,000,000</u> |
| 4 | <u>2034</u> | | <u>375,000,000</u> |
| 5 | <u>2035</u> | | <u>375,000,000</u> |
| 6 | <u>2036</u> | | <u>450,000,000</u> |

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Public Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2070

15 ~~2060~~.

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

1 not in excess of the amount specified above as "Total Deposit",
2 has been deposited.

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

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

24 Subject to payment of amounts into the Build Illinois Fund,
25 the McCormick Place Expansion Project Fund, the Illinois Tax
26 Increment Fund, and the Energy Infrastructure Fund pursuant to

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

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

25 Of the remainder of the moneys received by the Department
26 pursuant to this Act, 75% thereof shall be paid into the State

1 Treasury and 25% shall be reserved in a special account and
2 used only for the transfer to the Common School Fund as part of
3 the monthly transfer from the General Revenue Fund in
4 accordance with Section 8a of the State Finance Act.

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

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

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

23 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
24 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
25 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

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

3 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

24 Except as provided hereinafter in this Section, on or
25 before the twentieth day of each calendar month, such

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

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

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

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

3 5. The amount of tax due;

4 5-5. The signature of the taxpayer; and

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

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

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

1 The term "average monthly tax liability" means the sum of the
2 taxpayer's liabilities under this Act, and under all other
3 State and local occupation and use tax laws administered by the
4 Department, for the immediately preceding calendar year
5 divided by 12. Beginning on October 1, 2002, a taxpayer who has
6 a tax liability in the amount set forth in subsection (b) of
7 Section 2505-210 of the Department of Revenue Law shall make
8 all payments required by rules of the Department by electronic
9 funds transfer.

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

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

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

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

25 If the serviceman is otherwise required to file a monthly
26 return and if the serviceman's average monthly tax liability to

1 the Department does not exceed \$200, the Department may
2 authorize his returns to be filed on a quarter annual basis,
3 with the return for January, February and March of a given year
4 being due by April 20 of such year; with the return for April,
5 May and June of a given year being due by July 20 of such year;
6 with the return for July, August and September of a given year
7 being due by October 20 of such year, and with the return for
8 October, November and December of a given year being due by
9 January 20 of the following year.

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

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

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

26 Where a serviceman collects the tax with respect to the

1 selling price of property which he sells and the purchaser
2 thereafter returns such property and the serviceman refunds the
3 selling price thereof to the purchaser, such serviceman shall
4 also refund, to the purchaser, the tax so collected from the
5 purchaser. When filing his return for the period in which he
6 refunds such tax to the purchaser, the serviceman may deduct
7 the amount of the tax so refunded by him to the purchaser from
8 any other Service Use Tax, Service Occupation Tax, retailers'
9 occupation tax or use tax which such serviceman may be required
10 to pay or remit to the Department, as shown by such return,
11 provided that the amount of the tax to be deducted shall
12 previously have been remitted to the Department by such
13 serviceman. If the serviceman shall not previously have
14 remitted the amount of such tax to the Department, he shall be
15 entitled to no deduction hereunder upon refunding such tax to
16 the purchaser.

17 Any serviceman filing a return hereunder shall also include
18 the total tax upon the selling price of tangible personal
19 property purchased for use by him as an incident to a sale of
20 service, and such serviceman shall remit the amount of such tax
21 to the Department when filing such return.

22 If experience indicates such action to be practicable, the
23 Department may prescribe and furnish a combination or joint
24 return which will enable servicemen, who are required to file
25 returns hereunder and also under the Service Occupation Tax
26 Act, to furnish all the return information required by both

1 Acts on the one form.

2 Where the serviceman has more than one business registered
3 with the Department under separate registration hereunder,
4 such serviceman shall not file each return that is due as a
5 single return covering all such registered businesses, but
6 shall file separate returns for each such registered business.

7 Beginning January 1, 1990, each month the Department shall
8 pay into the State and Local Tax Reform Fund, a special fund in
9 the State Treasury, the net revenue realized for the preceding
10 month from the 1% tax imposed under this Act.

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

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

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

1 been taxed at a rate of 1% prior to September 1, 2009 but that
2 are now taxed at 6.25%.

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

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

23 Of the remainder of the moneys received by the Department
24 pursuant to this Act, (a) 1.75% thereof shall be paid into the
25 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
26 and after July 1, 1989, 3.8% thereof shall be paid into the

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

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

1 provided, however, that any amounts paid to the Build Illinois
 2 Fund in any fiscal year pursuant to this sentence shall be
 3 deemed to constitute payments pursuant to clause (b) of the
 4 preceding sentence and shall reduce the amount otherwise
 5 payable for such fiscal year pursuant to clause (b) of the
 6 preceding sentence. The moneys received by the Department
 7 pursuant to this Act and required to be deposited into the
 8 Build Illinois Fund are subject to the pledge, claim and charge
 9 set forth in Section 12 of the Build Illinois Bond Act.

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

| | Fiscal Year | Total Deposit |
|----|-------------|------------------|
| 24 | 1993 | \$0 |
| 25 | 1994 | 53,000,000 |

| | | |
|----|------|-------------|
| 1 | 1995 | 58,000,000 |
| 2 | 1996 | 61,000,000 |
| 3 | 1997 | 64,000,000 |
| 4 | 1998 | 68,000,000 |
| 5 | 1999 | 71,000,000 |
| 6 | 2000 | 75,000,000 |
| 7 | 2001 | 80,000,000 |
| 8 | 2002 | 93,000,000 |
| 9 | 2003 | 99,000,000 |
| 10 | 2004 | 103,000,000 |
| 11 | 2005 | 108,000,000 |
| 12 | 2006 | 113,000,000 |
| 13 | 2007 | 119,000,000 |
| 14 | 2008 | 126,000,000 |
| 15 | 2009 | 132,000,000 |
| 16 | 2010 | 139,000,000 |
| 17 | 2011 | 146,000,000 |
| 18 | 2012 | 153,000,000 |
| 19 | 2013 | 161,000,000 |
| 20 | 2014 | 170,000,000 |
| 21 | 2015 | 179,000,000 |
| 22 | 2016 | 189,000,000 |
| 23 | 2017 | 199,000,000 |
| 24 | 2018 | 210,000,000 |
| 25 | 2019 | 221,000,000 |
| 26 | 2020 | 233,000,000 |

| | | | |
|----|-------------|--------------------|------------------------|
| 1 | 2021 | <u>300,000,000</u> | 246,000,000 |
| 2 | 2022 | <u>300,000,000</u> | 260,000,000 |
| 3 | 2023 | <u>300,000,000</u> | 275,000,000 |
| 4 | 2024 | <u>300,000,000</u> | 275,000,000 |
| 5 | 2025 | <u>300,000,000</u> | 275,000,000 |
| 6 | 2026 | <u>300,000,000</u> | 279,000,000 |
| 7 | 2027 | <u>375,000,000</u> | 292,000,000 |
| 8 | 2028 | <u>375,000,000</u> | 307,000,000 |
| 9 | 2029 | <u>375,000,000</u> | 322,000,000 |
| 10 | 2030 | <u>375,000,000</u> | 338,000,000 |
| 11 | 2031 | <u>375,000,000</u> | 350,000,000 |
| 12 | 2032 | <u>375,000,000</u> | 350,000,000 |
| 13 | <u>2033</u> | | <u>375,000,000</u> |
| 14 | <u>2034</u> | | <u>375,000,000</u> |
| 15 | <u>2035</u> | | <u>375,000,000</u> |
| 16 | <u>2036</u> | | <u>450,000,000</u> |

17 and

18 each fiscal year

19 thereafter that bonds

20 are outstanding under

21 Section 13.2 of the

22 Metropolitan Public Pier and

23 Exposition Authority Act,

24 but not after fiscal year 2070

25 2060.

26 Beginning July 20, 1993 and in each month of each fiscal

1 year thereafter, one-eighth of the amount requested in the
2 certificate of the Chairman of the Metropolitan Public Pier ~~and~~
3 Exposition Authority for that fiscal year, less the amount
4 deposited into the McCormick Place Expansion Project Fund by
5 the State Treasurer in the respective month under subsection
6 (g) of Section 13 of the Metropolitan Public Pier ~~and~~
7 Exposition Authority Act, plus cumulative deficiencies in the
8 deposits required under this Section for previous months and
9 years, shall be deposited into the McCormick Place Expansion
10 Project Fund, until the full amount requested for the fiscal
11 year, but not in excess of the amount specified above as "Total
12 Deposit", has been deposited.

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 July 1, 1993 and ending on September 30,
17 2013, the Department shall each month pay into the Illinois Tax
18 Increment Fund 0.27% of 80% of the net revenue realized for the
19 preceding month from the 6.25% general rate on the selling
20 price of tangible personal property.

21 Subject to payment of amounts into the Build Illinois Fund
22 and the McCormick Place Expansion Project Fund pursuant to the
23 preceding paragraphs or in any amendments thereto hereafter
24 enacted, beginning with the receipt of the first report of
25 taxes paid by an eligible business and continuing for a 25-year
26 period, the Department shall each month pay into the Energy

1 Infrastructure Fund 80% of the net revenue realized from the
2 6.25% general rate on the selling price of Illinois-mined coal
3 that was sold to an eligible business. For purposes of this
4 paragraph, the term "eligible business" means a new electric
5 generating facility certified pursuant to Section 605-332 of
6 the Department of Commerce and Economic Opportunity Law of the
7 Civil Administrative Code of Illinois.

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

1 Subject to payments of amounts into the Build Illinois
2 Fund, the McCormick Place Expansion Project Fund, the Illinois
3 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
4 Compliance and Administration Fund as provided in this Section,
5 beginning on July 1, 2018 the Department shall pay each month
6 into the Downstate Public Transportation Fund the moneys
7 required to be so paid under Section 2-3 of the Downstate
8 Public Transportation Act.

9 Of the remainder of the moneys received by the Department
10 pursuant to this Act, 75% thereof shall be paid into the
11 General Revenue Fund of the State Treasury and 25% shall be
12 reserved in a special account and used only for the transfer to
13 the Common School Fund as part of the monthly transfer from the
14 General Revenue Fund in accordance with Section 8a of the State
15 Finance Act.

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

23 Net revenue realized for a month shall be the revenue
24 collected by the State pursuant to this Act, less the amount
25 paid out during that month as refunds to taxpayers for
26 overpayment of liability.

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

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

6 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

23 Where such tangible personal property is sold under a
24 conditional sales contract, or under any other form of sale

1 wherein the payment of the principal sum, or a part thereof, is
2 extended beyond the close of the period for which the return is
3 filed, the serviceman, in collecting the tax may collect, for
4 each tax return period, only the tax applicable to the part of
5 the selling price actually received during such tax return
6 period.

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

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 business as a serviceman in this State;

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

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

11 5. The amount of tax due;

12 5-5. The signature of the taxpayer; and

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

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

19 Prior to October 1, 2003, and on and after September 1,
20 2004 a serviceman may accept a Manufacturer's Purchase Credit
21 certification from a purchaser in satisfaction of Service Use
22 Tax as provided in Section 3-70 of the Service Use Tax Act if
23 the purchaser provides the appropriate documentation as
24 required by Section 3-70 of the Service Use Tax Act. A
25 Manufacturer's Purchase Credit certification, accepted prior
26 to October 1, 2003 or on or after September 1, 2004 by a

1 serviceman as provided in Section 3-70 of the Service Use Tax
2 Act, may be used by that serviceman to satisfy Service
3 Occupation Tax liability in the amount claimed in the
4 certification, not to exceed 6.25% of the receipts subject to
5 tax from a qualifying purchase. A Manufacturer's Purchase
6 Credit reported on any original or amended return filed under
7 this Act after October 20, 2003 for reporting periods prior to
8 September 1, 2004 shall be disallowed. Manufacturer's Purchase
9 Credit reported on annual returns due on or after January 1,
10 2005 will be disallowed for periods prior to September 1, 2004.
11 No Manufacturer's Purchase Credit may be used after September
12 30, 2003 through August 31, 2004 to satisfy any tax liability
13 imposed under this Act, including any audit liability.

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

24 If the serviceman's average monthly tax liability to the
25 Department does not exceed \$50, the Department may authorize
26 his returns to be filed on an annual basis, with the return for

1 a given year being due by January 20 of the following year.

2 Such quarter annual and annual returns, as to form and
3 substance, shall be subject to the same requirements as monthly
4 returns.

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

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

1 by the Department, for the immediately preceding calendar year.
2 The term "average monthly tax liability" means the sum of the
3 taxpayer's liabilities under this Act, and under all other
4 State and local occupation and use tax laws administered by the
5 Department, for the immediately preceding calendar year
6 divided by 12. Beginning on October 1, 2002, a taxpayer who has
7 a tax liability in the amount set forth in subsection (b) of
8 Section 2505-210 of the Department of Revenue Law shall make
9 all payments required by rules of the Department by electronic
10 funds transfer.

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

16 Any taxpayer not required to make payments by electronic
17 funds transfer may make payments by electronic funds transfer
18 with the permission of the Department.

19 All taxpayers required to make payment by electronic funds
20 transfer and any taxpayers authorized to voluntarily make
21 payments by electronic funds transfer shall make those payments
22 in the manner authorized by the Department.

23 The Department shall adopt such rules as are necessary to
24 effectuate a program of electronic funds transfer and the
25 requirements of this Section.

26 Where a serviceman collects the tax with respect to the

1 selling price of tangible personal property which he sells and
2 the purchaser thereafter returns such tangible personal
3 property and the serviceman refunds the selling price thereof
4 to the purchaser, such serviceman shall also refund, to the
5 purchaser, the tax so collected from the purchaser. When filing
6 his return for the period in which he refunds such tax to the
7 purchaser, the serviceman may deduct the amount of the tax so
8 refunded by him to the purchaser from any other Service
9 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
10 Use Tax which such serviceman may be required to pay or remit
11 to the Department, as shown by such return, provided that the
12 amount of the tax to be deducted shall previously have been
13 remitted to the Department by such serviceman. If the
14 serviceman shall not previously have remitted the amount of
15 such tax to the Department, he shall be entitled to no
16 deduction hereunder upon refunding such tax to the purchaser.

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

24 Where the serviceman has more than one business registered
25 with the Department under separate registrations hereunder,
26 such serviceman shall file separate returns for each registered

1 business.

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

5 Beginning January 1, 1990, each month the Department shall
6 pay into the County and Mass Transit District Fund 4% of the
7 revenue realized for the preceding month from the 6.25% general
8 rate.

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

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

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

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

1 are now taxed at 6.25%.

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

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

22 Of the remainder of the moneys received by the Department
23 pursuant to this Act, (a) 1.75% thereof shall be paid into the
24 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
25 and after July 1, 1989, 3.8% thereof shall be paid into the
26 Build Illinois Fund; provided, however, that if in any fiscal

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

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

1 Fund in any fiscal year pursuant to this sentence shall be
 2 deemed to constitute payments pursuant to clause (b) of the
 3 preceding sentence and shall reduce the amount otherwise
 4 payable for such fiscal year pursuant to clause (b) of the
 5 preceding sentence. The moneys received by the Department
 6 pursuant to this Act and required to be deposited into the
 7 Build Illinois Fund are subject to the pledge, claim and charge
 8 set forth in Section 12 of the Build Illinois Bond Act.

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

| | Fiscal Year | Total Deposit |
|----|-------------|------------------|
| 23 | 1993 | \$0 |
| 24 | 1994 | 53,000,000 |
| 25 | 1995 | 58,000,000 |

| | | |
|----|------|---|
| 1 | 1996 | 61,000,000 |
| 2 | 1997 | 64,000,000 |
| 3 | 1998 | 68,000,000 |
| 4 | 1999 | 71,000,000 |
| 5 | 2000 | 75,000,000 |
| 6 | 2001 | 80,000,000 |
| 7 | 2002 | 93,000,000 |
| 8 | 2003 | 99,000,000 |
| 9 | 2004 | 103,000,000 |
| 10 | 2005 | 108,000,000 |
| 11 | 2006 | 113,000,000 |
| 12 | 2007 | 119,000,000 |
| 13 | 2008 | 126,000,000 |
| 14 | 2009 | 132,000,000 |
| 15 | 2010 | 139,000,000 |
| 16 | 2011 | 146,000,000 |
| 17 | 2012 | 153,000,000 |
| 18 | 2013 | 161,000,000 |
| 19 | 2014 | 170,000,000 |
| 20 | 2015 | 179,000,000 |
| 21 | 2016 | 189,000,000 |
| 22 | 2017 | 199,000,000 |
| 23 | 2018 | 210,000,000 |
| 24 | 2019 | 221,000,000 |
| 25 | 2020 | 233,000,000 |
| 26 | 2021 | <u>300,000,000</u> 246,000,000 |

| | | | |
|----|-------------|--------------------|------------------------|
| 1 | 2022 | <u>300,000,000</u> | 260,000,000 |
| 2 | 2023 | <u>300,000,000</u> | 275,000,000 |
| 3 | 2024 | <u>300,000,000</u> | 275,000,000 |
| 4 | 2025 | <u>300,000,000</u> | 275,000,000 |
| 5 | 2026 | <u>300,000,000</u> | 279,000,000 |
| 6 | 2027 | <u>375,000,000</u> | 292,000,000 |
| 7 | 2028 | <u>375,000,000</u> | 307,000,000 |
| 8 | 2029 | <u>375,000,000</u> | 322,000,000 |
| 9 | 2030 | <u>375,000,000</u> | 338,000,000 |
| 10 | 2031 | <u>375,000,000</u> | 350,000,000 |
| 11 | 2032 | <u>375,000,000</u> | 350,000,000 |
| 12 | <u>2033</u> | | <u>375,000,000</u> |
| 13 | <u>2034</u> | | <u>375,000,000</u> |
| 14 | <u>2035</u> | | <u>375,000,000</u> |
| 15 | <u>2036</u> | | <u>450,000,000</u> |

16 and

17 each fiscal year

18 thereafter that bonds

19 are outstanding under

20 Section 13.2 of the

21 Metropolitan Public Pier and

22 Exposition Authority Act,

23 but not after fiscal year 2070

24 ~~2060~~.

25 Beginning July 20, 1993 and in each month of each fiscal

26 year thereafter, one-eighth of the amount requested in the

1 certificate of the Chairman of the Metropolitan Public Pier ~~and~~
2 Exposition Authority for that fiscal year, less the amount
3 deposited into the McCormick Place Expansion Project Fund by
4 the State Treasurer in the respective month under subsection
5 (g) of Section 13 of the Metropolitan Public Pier ~~and~~
6 Exposition Authority Act, plus cumulative deficiencies in the
7 deposits required under this Section for previous months and
8 years, shall be deposited into the McCormick Place Expansion
9 Project Fund, until the full amount requested for the fiscal
10 year, but not in excess of the amount specified above as "Total
11 Deposit", has been deposited.

12 Subject to payment of amounts into the Build Illinois Fund
13 and the McCormick Place Expansion Project Fund pursuant to the
14 preceding paragraphs or in any amendments thereto hereafter
15 enacted, beginning July 1, 1993 and ending on September 30,
16 2013, the Department shall each month pay into the Illinois Tax
17 Increment Fund 0.27% of 80% of the net revenue realized for the
18 preceding month from the 6.25% general rate on the selling
19 price of tangible personal property.

20 Subject to payment of amounts into the Build Illinois Fund
21 and the McCormick Place Expansion Project Fund pursuant to the
22 preceding paragraphs or in any amendments thereto hereafter
23 enacted, beginning with the receipt of the first report of
24 taxes paid by an eligible business and continuing for a 25-year
25 period, the Department shall each month pay into the Energy
26 Infrastructure Fund 80% of the net revenue realized from the

1 6.25% general rate on the selling price of Illinois-mined coal
2 that was sold to an eligible business. For purposes of this
3 paragraph, the term "eligible business" means a new electric
4 generating facility certified pursuant to Section 605-332 of
5 the Department of Commerce and Economic Opportunity Law of the
6 Civil Administrative Code of Illinois.

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

26 Subject to payments of amounts into the Build Illinois

1 Fund, the McCormick Place Expansion Project Fund, the Illinois
2 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
3 Compliance and Administration Fund as provided in this Section,
4 beginning on July 1, 2018 the Department shall pay each month
5 into the Downstate Public Transportation Fund the moneys
6 required to be so paid under Section 2-3 of the Downstate
7 Public Transportation Act.

8 Of the remainder of the moneys received by the Department
9 pursuant to this Act, 75% shall be paid into the General
10 Revenue Fund of the State Treasury and 25% shall be reserved in
11 a special account and used only for the transfer to the Common
12 School Fund as part of the monthly transfer from the General
13 Revenue Fund in accordance with Section 8a of the State Finance
14 Act.

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

1 reasons for the difference. The taxpayer's annual return to the
2 Department shall also disclose the cost of goods sold by the
3 taxpayer during the year covered by such return, opening and
4 closing inventories of such goods for such year, cost of goods
5 used from stock or taken from stock and given away by the
6 taxpayer during such year, pay roll information of the
7 taxpayer's business during such year and any additional
8 reasonable information which the Department deems would be
9 helpful in determining the accuracy of the monthly, quarterly
10 or annual returns filed by such taxpayer as hereinbefore
11 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 as follows:

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

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

25 The chief executive officer, proprietor, owner or highest
26 ranking manager shall sign the annual return to certify the

1 accuracy of the information contained therein. Any person who
2 willfully signs the annual return containing false or
3 inaccurate information shall be guilty of perjury and punished
4 accordingly. The annual return form prescribed by the
5 Department shall include a warning that the person signing the
6 return may be liable for perjury.

7 The foregoing portion of this Section concerning the filing
8 of an annual information return shall not apply to a serviceman
9 who is not required to file an income tax return with the
10 United States Government.

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

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

22 For greater simplicity of administration, it shall be
23 permissible for manufacturers, importers and wholesalers whose
24 products are sold by numerous servicemen in Illinois, and who
25 wish to do so, to assume the responsibility for accounting and
26 paying to the Department all tax accruing under this Act with

1 respect to such sales, if the servicemen who are affected do
2 not make written objection to the Department to this
3 arrangement.

4 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
5 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
6 8-14-18; 100-1171, eff. 1-4-19.)

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

9 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

15 1. The name of the seller;

16 2. His residence address and the address of his
17 principal place of business and the address of the
18 principal place of business (if that is a different
19 address) from which he engages in the business of selling
20 tangible personal property at retail in this State;

21 3. Total amount of receipts received by him during the
22 preceding calendar month or quarter, as the case may be,
23 from sales of tangible personal property, and from services
24 furnished, by him during such preceding calendar month or

1 quarter;

2 4. Total amount received by him during the preceding
3 calendar month or quarter on charge and time sales of
4 tangible personal property, and from services furnished,
5 by him prior to the month or quarter for which the return
6 is filed;

7 5. Deductions allowed by law;

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

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

13 8. The amount of tax due;

14 9. The signature of the taxpayer; and

15 10. Such other reasonable information as the
16 Department may require.

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

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

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

1 audit liability.

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; and

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

23 Beginning on October 1, 2003, any person who is not a
24 licensed distributor, importing distributor, or manufacturer,
25 as defined in the Liquor Control Act of 1934, but is engaged in
26 the business of selling, at retail, alcoholic liquor shall file

1 a statement with the Department of Revenue, in a format and at
2 a time prescribed by the Department, showing the total amount
3 paid for alcoholic liquor purchased during the preceding month
4 and such other information as is reasonably required by the
5 Department. The Department may adopt rules to require that this
6 statement be filed in an electronic or telephonic format. Such
7 rules may provide for exceptions from the filing requirements
8 of this paragraph. For the purposes of this paragraph, the term
9 "alcoholic liquor" shall have the meaning prescribed in the
10 Liquor Control Act of 1934.

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

1 liquor to that retailer no later than the 10th day of the month
2 for the preceding month during which the transaction occurred.
3 The distributor, importing distributor, or manufacturer shall
4 notify the retailer as to the method by which the distributor,
5 importing distributor, or manufacturer will provide the sales
6 information. If the retailer is unable to receive the sales
7 information by electronic means, the distributor, importing
8 distributor, or manufacturer shall furnish the sales
9 information by personal delivery or by mail. For purposes of
10 this paragraph, the term "electronic means" includes, but is
11 not limited to, the use of a secure Internet website, e-mail,
12 or facsimile.

13 If a total amount of less than \$1 is payable, refundable or
14 creditable, such amount shall be disregarded if it is less than
15 50 cents and shall be increased to \$1 if it is 50 cents or more.

16 Beginning October 1, 1993, a taxpayer who has an average
17 monthly tax liability of \$150,000 or more shall make all
18 payments required by rules of the Department by electronic
19 funds transfer. Beginning October 1, 1994, a taxpayer who has
20 an average monthly tax liability of \$100,000 or more shall make
21 all payments required by rules of the Department by electronic
22 funds transfer. Beginning October 1, 1995, a taxpayer who has
23 an average monthly tax liability of \$50,000 or more shall make
24 all payments required by rules of the Department by electronic
25 funds transfer. Beginning October 1, 2000, a taxpayer who has
26 an annual tax liability of \$200,000 or more shall make all

1 payments required by rules of the Department by electronic
2 funds transfer. The term "annual tax liability" shall be the
3 sum of the taxpayer's liabilities under this Act, and under all
4 other State and local occupation and use tax laws administered
5 by the Department, for the immediately preceding calendar year.
6 The term "average monthly tax liability" shall be the sum of
7 the taxpayer's liabilities under this Act, and under all other
8 State and local occupation and use tax laws administered by the
9 Department, for the immediately preceding calendar year
10 divided by 12. Beginning on October 1, 2002, a taxpayer who has
11 a tax liability in the amount set forth in subsection (b) of
12 Section 2505-210 of the Department of Revenue Law shall make
13 all payments required by rules of the Department by electronic
14 funds transfer.

15 Before August 1 of each year beginning in 1993, the
16 Department shall notify all taxpayers required to make payments
17 by electronic funds transfer. All taxpayers required to make
18 payments by electronic funds transfer shall make those payments
19 for a minimum of one year beginning on October 1.

20 Any taxpayer not required to make payments by electronic
21 funds transfer may make payments by electronic funds transfer
22 with the permission of the Department.

23 All taxpayers required to make payment by electronic funds
24 transfer and any taxpayers authorized to voluntarily make
25 payments by electronic funds transfer shall make those payments
26 in the manner authorized by the Department.

1 The Department shall adopt such rules as are necessary to
2 effectuate a program of electronic funds transfer and the
3 requirements of this Section.

4 Any amount which is required to be shown or reported on any
5 return or other document under this Act shall, if such amount
6 is not a whole-dollar amount, be increased to the nearest
7 whole-dollar amount in any case where the fractional part of a
8 dollar is 50 cents or more, and decreased to the nearest
9 whole-dollar amount where the fractional part of a dollar is
10 less than 50 cents.

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

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

1 of the following year.

2 Such quarter annual and annual returns, as to form and
3 substance, shall be subject to the same requirements as monthly
4 returns.

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

12 Where the same person has more than one business registered
13 with the Department under separate registrations under this
14 Act, such person may not file each return that is due as a
15 single return covering all such registered businesses, but
16 shall file separate returns for each such registered business.

17 In addition, with respect to motor vehicles, watercraft,
18 aircraft, and trailers that are required to be registered with
19 an agency of this State, except as otherwise provided in this
20 Section, every retailer selling this kind of tangible personal
21 property shall file, with the Department, upon a form to be
22 prescribed and supplied by the Department, a separate return
23 for each such item of tangible personal property which the
24 retailer sells, except that if, in the same transaction, (i) a
25 retailer of aircraft, watercraft, motor vehicles or trailers
26 transfers more than one aircraft, watercraft, motor vehicle or

1 trailer to another aircraft, watercraft, motor vehicle
2 retailer or trailer retailer for the purpose of resale or (ii)
3 a retailer of aircraft, watercraft, motor vehicles, or trailers
4 transfers more than one aircraft, watercraft, motor vehicle, or
5 trailer to a purchaser for use as a qualifying rolling stock as
6 provided in Section 2-5 of this Act, then that seller may
7 report the transfer of all aircraft, watercraft, motor vehicles
8 or trailers involved in that transaction to the Department on
9 the same uniform invoice-transaction reporting return form.
10 For purposes of this Section, "watercraft" means a Class 2,
11 Class 3, or Class 4 watercraft as defined in Section 3-2 of the
12 Boat Registration and Safety Act, a personal watercraft, or any
13 boat equipped with an inboard motor.

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

1 other provision of this Act to the contrary, all returns filed
2 under this paragraph must be filed by electronic means in the
3 manner and form as required by the Department.

4 Any retailer who sells only motor vehicles, watercraft,
5 aircraft, or trailers that are required to be registered with
6 an agency of this State, so that all retailers' occupation tax
7 liability is required to be reported, and is reported, on such
8 transaction reporting returns and who is not otherwise required
9 to file monthly or quarterly returns, need not file monthly or
10 quarterly returns. However, those retailers shall be required
11 to file returns on an annual basis.

12 The transaction reporting return, in the case of motor
13 vehicles or trailers that are required to be registered with an
14 agency of this State, shall be the same document as the Uniform
15 Invoice referred to in Section 5-402 of the Illinois Vehicle
16 Code and must show the name and address of the seller; the name
17 and address of the purchaser; the amount of the selling price
18 including the amount allowed by the retailer for traded-in
19 property, if any; the amount allowed by the retailer for the
20 traded-in tangible personal property, if any, to the extent to
21 which Section 1 of this Act allows an exemption for the value
22 of traded-in property; the balance payable after deducting such
23 trade-in allowance from the total selling price; the amount of
24 tax due from the retailer with respect to such transaction; the
25 amount of tax collected from the purchaser by the retailer on
26 such transaction (or satisfactory evidence that such tax is not

1 due in that particular instance, if that is claimed to be the
2 fact); the place and date of the sale; a sufficient
3 identification of the property sold; such other information as
4 is required in Section 5-402 of the Illinois Vehicle Code, and
5 such other information as the Department may reasonably
6 require.

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

23 Such transaction reporting return shall be filed not later
24 than 20 days after the day of delivery of the item that is
25 being sold, but may be filed by the retailer at any time sooner
26 than that if he chooses to do so. The transaction reporting

1 return and tax remittance or proof of exemption from the
2 Illinois use tax may be transmitted to the Department by way of
3 the State agency with which, or State officer with whom the
4 tangible personal property must be titled or registered (if
5 titling or registration is required) if the Department and such
6 agency or State officer determine that this procedure will
7 expedite the processing of applications for title or
8 registration.

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

22 No retailer's failure or refusal to remit tax under this
23 Act precludes a user, who has paid the proper tax to the
24 retailer, from obtaining his certificate of title or other
25 evidence of title or registration (if titling or registration
26 is required) upon satisfying the Department that such user has

1 paid the proper tax (if tax is due) to the retailer. The
2 Department shall adopt appropriate rules to carry out the
3 mandate of this paragraph.

4 If the user who would otherwise pay tax to the retailer
5 wants the transaction reporting return filed and the payment of
6 the tax or proof of exemption made to the Department before the
7 retailer is willing to take these actions and such user has not
8 paid the tax to the retailer, such user may certify to the fact
9 of such delay by the retailer and may (upon the Department
10 being satisfied of the truth of such certification) transmit
11 the information required by the transaction reporting return
12 and the remittance for tax or proof of exemption directly to
13 the Department and obtain his tax receipt or exemption
14 determination, in which event the transaction reporting return
15 and tax remittance (if a tax payment was required) shall be
16 credited by the Department to the proper retailer's account
17 with the Department, but without the 2.1% or 1.75% discount
18 provided for in this Section being allowed. When the user pays
19 the tax directly to the Department, he shall pay the tax in the
20 same amount and in the same form in which it would be remitted
21 if the tax had been remitted to the Department by the retailer.

22 Refunds made by the seller during the preceding return
23 period to purchasers, on account of tangible personal property
24 returned to the seller, shall be allowed as a deduction under
25 subdivision 5 of his monthly or quarterly return, as the case
26 may be, in case the seller had theretofore included the

1 receipts from the sale of such tangible personal property in a
2 return filed by him and had paid the tax imposed by this Act
3 with respect to such receipts.

4 Where the seller is a corporation, the return filed on
5 behalf of such corporation shall be signed by the president,
6 vice-president, secretary or treasurer or by the properly
7 accredited agent of such corporation.

8 Where the seller is a limited liability company, the return
9 filed on behalf of the limited liability company shall be
10 signed by a manager, member, or properly accredited agent of
11 the limited liability company.

12 Except as provided in this Section, the retailer filing the
13 return under this Section shall, at the time of filing such
14 return, pay to the Department the amount of tax imposed by this
15 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
16 on and after January 1, 1990, or \$5 per calendar year,
17 whichever is greater, which is allowed to reimburse the
18 retailer for the expenses incurred in keeping records,
19 preparing and filing returns, remitting the tax and supplying
20 data to the Department on request. Any prepayment made pursuant
21 to Section 2d of this Act shall be included in the amount on
22 which such 2.1% or 1.75% discount is computed. In the case of
23 retailers who report and pay the tax on a transaction by
24 transaction basis, as provided in this Section, such discount
25 shall be taken with each such tax remittance instead of when
26 such retailer files his periodic return. The discount allowed

1 under this Section is allowed only for returns that are filed
2 in the manner required by this Act. The Department may disallow
3 the discount for retailers whose certificate of registration is
4 revoked at the time the return is filed, but only if the
5 Department's decision to revoke the certificate of
6 registration has become final.

7 Before October 1, 2000, if the taxpayer's average monthly
8 tax liability to the Department under this Act, the Use Tax
9 Act, the Service Occupation Tax Act, and the Service Use Tax
10 Act, excluding any liability for prepaid sales tax to be
11 remitted in accordance with Section 2d of this Act, was \$10,000
12 or more during the preceding 4 complete calendar quarters, he
13 shall file a return with the Department each month by the 20th
14 day of the month next following the month during which such tax
15 liability is incurred and shall make payments to the Department
16 on or before the 7th, 15th, 22nd and last day of the month
17 during which such liability is incurred. On and after October
18 1, 2000, if the taxpayer's average monthly tax liability to the
19 Department under this Act, the Use Tax Act, the Service
20 Occupation Tax Act, and the Service Use Tax Act, excluding any
21 liability for prepaid sales tax to be remitted in accordance
22 with Section 2d of this Act, was \$20,000 or more during the
23 preceding 4 complete calendar quarters, he shall file a return
24 with the Department each month by the 20th day of the month
25 next following the month during which such tax liability is
26 incurred and shall make payment to the Department on or before

1 the 7th, 15th, 22nd and last day of the month during which such
2 liability is incurred. If the month during which such tax
3 liability is incurred began prior to January 1, 1985, each
4 payment shall be in an amount equal to 1/4 of the taxpayer's
5 actual liability for the month or an amount set by the
6 Department not to exceed 1/4 of the average monthly liability
7 of the taxpayer to the Department for the preceding 4 complete
8 calendar quarters (excluding the month of highest liability and
9 the month of lowest liability in such 4 quarter period). If the
10 month during which such tax liability is incurred begins on or
11 after January 1, 1985 and prior to January 1, 1987, each
12 payment shall be in an amount equal to 22.5% of the taxpayer's
13 actual liability for the month or 27.5% of the taxpayer's
14 liability for the same calendar month of the preceding year. If
15 the month during which such tax liability is incurred begins on
16 or after January 1, 1987 and prior to January 1, 1988, 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. If
20 the month during which such tax liability is incurred begins on
21 or after January 1, 1988, and prior to January 1, 1989, or
22 begins on or after January 1, 1996, each payment shall be in an
23 amount equal to 22.5% of the taxpayer's actual liability for
24 the month or 25% of the taxpayer's liability for the same
25 calendar month of the preceding year. If the month during which
26 such tax liability is incurred begins on or after January 1,

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

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

1 govern the quarter monthly payment amount and quarter monthly
2 payment dates for taxpayers who file on other than a calendar
3 monthly basis.

4 The provisions of this paragraph apply before October 1,
5 2001. Without regard to whether a taxpayer is required to make
6 quarter monthly payments as specified above, any taxpayer who
7 is required by Section 2d of this Act to collect and remit
8 prepaid taxes and has collected prepaid taxes which average in
9 excess of \$25,000 per month during the preceding 2 complete
10 calendar quarters, shall file a return with the Department as
11 required by Section 2f and shall make payments to the
12 Department on or before the 7th, 15th, 22nd and last day of the
13 month during which such liability is incurred. If the month
14 during which such tax liability is incurred began prior to
15 September 1, 1985 (the effective date of Public Act 84-221),
16 each payment shall be in an amount not less than 22.5% of the
17 taxpayer's actual liability under Section 2d. If the month
18 during which such tax liability is incurred begins on or after
19 January 1, 1986, each payment shall be in an amount equal to
20 22.5% of the taxpayer's actual liability for the month or 27.5%
21 of the taxpayer's liability for the same calendar month of the
22 preceding calendar year. If the month during which such tax
23 liability is incurred begins on or after January 1, 1987, each
24 payment shall be in an amount equal to 22.5% of the taxpayer's
25 actual liability for the month or 26.25% of the taxpayer's
26 liability for the same calendar month of the preceding year.

1 The amount of such quarter monthly payments shall be credited
2 against the final tax liability of the taxpayer's return for
3 that month filed under this Section or Section 2f, as the case
4 may be. Once applicable, the requirement of the making of
5 quarter monthly payments to the Department pursuant to this
6 paragraph shall continue until such taxpayer's average monthly
7 prepaid tax collections during the preceding 2 complete
8 calendar quarters is \$25,000 or less. If any such quarter
9 monthly payment is not paid at the time or in the amount
10 required, the taxpayer shall be liable for penalties and
11 interest on such difference, except insofar as the taxpayer has
12 previously made payments for that month in excess of the
13 minimum payments previously due.

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

1 the quarter monthly payments shall be credited against the
2 final tax liability of the taxpayer's return for that month
3 filed under this Section or Section 2f, as the case may be.
4 Once applicable, the requirement of the making of quarter
5 monthly payments to the Department pursuant to this paragraph
6 shall continue until the taxpayer's average monthly prepaid tax
7 collections during the preceding 4 complete calendar quarters
8 (excluding the month of highest liability and the month of
9 lowest liability) is less than \$19,000 or until such taxpayer's
10 average monthly liability to the Department as computed for
11 each calendar quarter of the 4 preceding complete calendar
12 quarters is less than \$20,000. If any such quarter monthly
13 payment is not paid at the time or in the amount required, the
14 taxpayer shall be liable for penalties and interest on such
15 difference, except insofar as the taxpayer has previously made
16 payments for that month in excess of the minimum payments
17 previously due.

18 If any payment provided for in this Section exceeds the
19 taxpayer's liabilities under this Act, the Use Tax Act, the
20 Service Occupation Tax Act and the Service Use Tax Act, as
21 shown on an original monthly return, the Department shall, if
22 requested by the taxpayer, issue to the taxpayer a credit
23 memorandum no later than 30 days after the date of payment. The
24 credit evidenced by such credit memorandum may be assigned by
25 the taxpayer to a similar taxpayer under this Act, the Use Tax
26 Act, the Service Occupation Tax Act or the Service Use Tax Act,

1 in accordance with reasonable rules and regulations to be
2 prescribed by the Department. If no such request is made, the
3 taxpayer may credit such excess payment against tax liability
4 subsequently to be remitted to the Department under this Act,
5 the Use Tax Act, the Service Occupation Tax Act or the Service
6 Use Tax Act, in accordance with reasonable rules and
7 regulations prescribed by the Department. If the Department
8 subsequently determined that all or any part of the credit
9 taken was not actually due to the taxpayer, the taxpayer's 2.1%
10 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
11 of the difference between the credit taken and that actually
12 due, and that taxpayer shall be liable for penalties and
13 interest on such difference.

14 If a retailer of motor fuel is entitled to a credit under
15 Section 2d of this Act which exceeds the taxpayer's liability
16 to the Department under this Act for the month which the
17 taxpayer is filing a return, the Department shall issue the
18 taxpayer a credit memorandum for the excess.

19 Beginning January 1, 1990, each month the Department shall
20 pay into the Local Government Tax Fund, a special fund in the
21 State treasury which is hereby created, the net revenue
22 realized for the preceding month from the 1% tax imposed under
23 this Act.

24 Beginning January 1, 1990, each month the Department shall
25 pay into the County and Mass Transit District Fund, a special
26 fund in the State treasury which is hereby created, 4% of the

1 net revenue realized for the preceding month from the 6.25%
2 general rate.

3 Beginning August 1, 2000, each month the Department shall
4 pay into the County and Mass Transit District Fund 20% of the
5 net revenue realized for the preceding month from the 1.25%
6 rate on the selling price of motor fuel and gasohol. Beginning
7 September 1, 2010, each month the Department shall pay into the
8 County and Mass Transit District Fund 20% of the net revenue
9 realized for the preceding month from the 1.25% rate on the
10 selling price of sales tax holiday items.

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

15 Beginning August 1, 2000, each month the Department shall
16 pay into the Local Government Tax Fund 80% of the net revenue
17 realized for the preceding month from the 1.25% rate on the
18 selling price of motor fuel and gasohol. Beginning September 1,
19 2010, each month the Department shall pay into the Local
20 Government Tax Fund 80% of the net revenue realized for the
21 preceding month from the 1.25% rate on the selling price of
22 sales tax holiday items.

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 Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

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

| | | |
|---|------|----------------|
| 1 | 1986 | \$54,800,000 |
| 2 | 1987 | \$76,650,000 |
| 3 | 1988 | \$80,480,000 |
| 4 | 1989 | \$88,510,000 |
| 5 | 1990 | \$115,330,000 |
| 6 | 1991 | \$145,470,000 |
| 7 | 1992 | \$182,730,000 |
| 8 | 1993 | \$206,520,000; |

9 and means the Certified Annual Debt Service Requirement (as
10 defined in Section 13 of the Build Illinois Bond Act) or the
11 Tax Act Amount, whichever is greater, for fiscal year 1994 and
12 each fiscal year thereafter; and further provided, that if on
13 the last business day of any month the sum of (1) the Tax Act
14 Amount required to be deposited into the Build Illinois Bond
15 Account in the Build Illinois Fund during such month and (2)
16 the amount transferred to the Build Illinois Fund from the
17 State and Local Sales Tax Reform Fund shall have been less than
18 1/12 of the Annual Specified Amount, an amount equal to the
19 difference shall be immediately paid into the Build Illinois
20 Fund from other moneys received by the Department pursuant to
21 the Tax Acts; and, further provided, that in no event shall the
22 payments required under the preceding proviso result in
23 aggregate payments into the Build Illinois Fund pursuant to
24 this clause (b) for any fiscal year in excess of the greater of
25 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
26 such fiscal year. The amounts payable into the Build Illinois

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

1 pursuant to that clause (b). The moneys received by the
 2 Department pursuant to this Act and required to be deposited
 3 into the Build Illinois Fund are subject to the pledge, claim
 4 and charge set forth in Section 12 of the Build Illinois Bond
 5 Act.

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

| | Fiscal Year | Total Deposit |
|----|-------------|------------------|
| 19 | 1993 | \$0 |
| 20 | 1994 | 53,000,000 |
| 21 | 1995 | 58,000,000 |
| 22 | 1996 | 61,000,000 |
| 23 | 1997 | 64,000,000 |
| 24 | 1998 | 68,000,000 |
| 25 | 1999 | 71,000,000 |

| | | | |
|----|------|--------------------|------------------------|
| 1 | 2000 | | 75,000,000 |
| 2 | 2001 | | 80,000,000 |
| 3 | 2002 | | 93,000,000 |
| 4 | 2003 | | 99,000,000 |
| 5 | 2004 | | 103,000,000 |
| 6 | 2005 | | 108,000,000 |
| 7 | 2006 | | 113,000,000 |
| 8 | 2007 | | 119,000,000 |
| 9 | 2008 | | 126,000,000 |
| 10 | 2009 | | 132,000,000 |
| 11 | 2010 | | 139,000,000 |
| 12 | 2011 | | 146,000,000 |
| 13 | 2012 | | 153,000,000 |
| 14 | 2013 | | 161,000,000 |
| 15 | 2014 | | 170,000,000 |
| 16 | 2015 | | 179,000,000 |
| 17 | 2016 | | 189,000,000 |
| 18 | 2017 | | 199,000,000 |
| 19 | 2018 | | 210,000,000 |
| 20 | 2019 | | 221,000,000 |
| 21 | 2020 | | 233,000,000 |
| 22 | 2021 | <u>300,000,000</u> | 246,000,000 |
| 23 | 2022 | <u>300,000,000</u> | 260,000,000 |
| 24 | 2023 | <u>300,000,000</u> | 275,000,000 |
| 25 | 2024 | <u>300,000,000</u> | 275,000,000 |
| 26 | 2025 | <u>300,000,000</u> | 275,000,000 |

| | | | |
|----|-------------|--------------------|------------------------|
| 1 | 2026 | <u>300,000,000</u> | 279,000,000 |
| 2 | 2027 | <u>375,000,000</u> | 292,000,000 |
| 3 | 2028 | <u>375,000,000</u> | 307,000,000 |
| 4 | 2029 | <u>375,000,000</u> | 322,000,000 |
| 5 | 2030 | <u>375,000,000</u> | 338,000,000 |
| 6 | 2031 | <u>375,000,000</u> | 350,000,000 |
| 7 | 2032 | <u>375,000,000</u> | 350,000,000 |
| 8 | <u>2033</u> | | <u>375,000,000</u> |
| 9 | <u>2034</u> | | <u>375,000,000</u> |
| 10 | <u>2035</u> | | <u>375,000,000</u> |
| 11 | <u>2036</u> | | <u>450,000,000</u> |

12 and

13 each fiscal year

14 thereafter that bonds

15 are outstanding under

16 Section 13.2 of the

17 Metropolitan Public Pier ~~and~~

18 Exposition Authority Act,

19 but not after fiscal year 2070

20 ~~2060~~.

21 Beginning July 20, 1993 and in each month of each fiscal

22 year thereafter, one-eighth of the amount requested in the

23 certificate of the Chairman of the Metropolitan Public Pier ~~and~~

24 Exposition Authority for that fiscal year, less the amount

25 deposited into the McCormick Place Expansion Project Fund by

26 the State Treasurer in the respective month under subsection

1 (g) of Section 13 of the Metropolitan Public Pier ~~and~~
2 Exposition Authority Act, plus cumulative deficiencies in the
3 deposits required under this Section for previous months and
4 years, shall be deposited into the McCormick Place Expansion
5 Project Fund, until the full amount requested for the fiscal
6 year, but not in excess of the amount specified above as "Total
7 Deposit", has been deposited.

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

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

1 the Department of Commerce and Economic Opportunity Law of the
2 Civil Administrative Code of Illinois.

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

22 Subject to payments of amounts into the Build Illinois
23 Fund, the McCormick Place Expansion Project Fund, the Illinois
24 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
25 Compliance and Administration Fund as provided in this Section,
26 beginning on July 1, 2018 the Department shall pay each month

1 into the Downstate Public Transportation Fund the moneys
2 required to be so paid under Section 2-3 of the Downstate
3 Public Transportation Act.

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

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

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

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

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

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

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

1 return may be liable for perjury.

2 The provisions of this Section concerning the filing of an
3 annual information return do not apply to a retailer who is not
4 required to file an income tax return with the United States
5 Government.

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

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

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

24 Any person who promotes, organizes, provides retail
25 selling space for concessionaires or other types of sellers at
26 the Illinois State Fair, DuQuoin State Fair, county fairs,

1 local fairs, art shows, flea markets and similar exhibitions or
2 events, including any transient merchant as defined by Section
3 2 of the Transient Merchant Act of 1987, is required to file a
4 report with the Department providing the name of the merchant's
5 business, the name of the person or persons engaged in
6 merchant's business, the permanent address and Illinois
7 Retailers Occupation Tax Registration Number of the merchant,
8 the dates and location of the event and other reasonable
9 information that the Department may require. The report must be
10 filed not later than the 20th day of the month next following
11 the month during which the event with retail sales was held.
12 Any person who fails to file a report required by this Section
13 commits a business offense and is subject to a fine not to
14 exceed \$250.

15 Any person engaged in the business of selling tangible
16 personal property at retail as a concessionaire or other type
17 of seller at the Illinois State Fair, county fairs, art shows,
18 flea markets and similar exhibitions or events, or any
19 transient merchants, as defined by Section 2 of the Transient
20 Merchant Act of 1987, may be required to make a daily report of
21 the amount of such sales to the Department and to make a daily
22 payment of the full amount of tax due. The Department shall
23 impose this requirement when it finds that there is a
24 significant risk of loss of revenue to the State at such an
25 exhibition or event. Such a finding shall be based on evidence
26 that a substantial number of concessionaires or other sellers

1 who are not residents of Illinois will be engaging in the
2 business of selling tangible personal property at retail at the
3 exhibition or event, or other evidence of a significant risk of
4 loss of revenue to the State. The Department shall notify
5 concessionaires and other sellers affected by the imposition of
6 this requirement. In the absence of notification by the
7 Department, the concessionaires and other sellers shall file
8 their returns as otherwise required in this Section.

9 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
10 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
11 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

12 Section 50. The Cigarette Tax Act is amended by changing
13 Section 29 as follows:

14 (35 ILCS 130/29) (from Ch. 120, par. 453.29)

15 Sec. 29. All moneys received by the Department from the
16 one-half mill tax imposed by the Sixty-fourth General Assembly
17 and all interest and penalties, received in connection
18 therewith under the provisions of this Act shall be paid into
19 the Metropolitan Fair and Exposition Authority Reconstruction
20 Fund. All other moneys received by the Department under this
21 Act shall be paid into the General Revenue Fund in the State
22 treasury. After there has been paid into the Metropolitan Fair
23 and Exposition Authority Reconstruction Fund sufficient money
24 to pay in full both principal and interest, all of the

1 outstanding bonds issued pursuant to the "Fair and Exposition
2 Authority Reconstruction Act", the State Treasurer and
3 Comptroller shall transfer to the General Revenue Fund the
4 balance of moneys remaining in the Metropolitan Fair and
5 Exposition Authority Reconstruction Fund except for \$2,500,000
6 which shall remain in the Metropolitan Fair and Exposition
7 Authority Reconstruction Fund and which may be appropriated by
8 the General Assembly for the corporate purposes of the
9 Metropolitan Public Pier ~~and~~ Exposition Authority. All monies
10 received by the Department in fiscal year 1978 and thereafter
11 from the one-half mill tax imposed by the Sixty-fourth General
12 Assembly, and all interest and penalties received in connection
13 therewith under the provisions of this Act, shall be paid into
14 the General Revenue Fund, except that the Department shall pay
15 the first \$4,800,000 received in fiscal years 1979 through 2001
16 from that one-half mill tax into the Metropolitan Fair and
17 Exposition Authority Reconstruction Fund which monies may be
18 appropriated by the General Assembly for the corporate purposes
19 of the Metropolitan Public Pier ~~and~~ Exposition Authority.

20 In fiscal year 2002 and fiscal year 2003, the first
21 \$4,800,000 from the one-half mill tax shall be paid into the
22 Statewide Economic Development Fund.

23 All moneys received by the Department in fiscal year 2006
24 and thereafter from the one-half mill tax imposed by the 64th
25 General Assembly and all interest and penalties received in
26 connection with that tax under the provisions of this Act shall

1 be paid into the General Revenue Fund.

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

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

5 (35 ILCS 145/3) (from Ch. 120, par. 481b.33)

6 Sec. 3. Rate; exemptions.

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

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

23 (c) No funds received pursuant to this Act shall be used to
24 advertise for or otherwise promote new competition in the hotel

1 business.

2 (d) However, such tax is not imposed upon the privilege of
3 engaging in any business in Interstate Commerce or otherwise,
4 which business may not, under the Constitution and Statutes of
5 the United States, be made the subject of taxation by this
6 State. In addition, the tax is not imposed upon gross rental
7 receipts for which the hotel operator is prohibited from
8 obtaining reimbursement for the tax from the customer by reason
9 of a federal treaty.

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

17 (1) in furtherance of the purposes for which it is
18 organized; or

19 (2) to entities that (i) are organized and operated
20 exclusively for religious purposes, (ii) possess an active
21 Exemption Identification Number issued by the Department
22 pursuant to the Retailers' Occupation Tax Act, and (iii)
23 rent the rooms in furtherance of the purposes for which
24 they are organized.

25 No gross rental receipts are exempt under paragraph (2) of
26 this subsection (d-5) unless the hotel operator obtains the

1 active Exemption Identification Number from the exclusively
2 religious entity to whom it is renting and maintains that
3 number in its books and records. Gross rental receipts from all
4 rentals other than those described in items (1) or (2) of this
5 subsection (d-5) are subject to the tax imposed by this Act
6 unless otherwise exempt under this Act.

7 This subsection (d-5) is exempt from the sunset provisions
8 of Section 3-5 of this Act.

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

16 (f) If any hotel operator collects an amount (however
17 designated) which purports to reimburse such operator for hotel
18 operators' occupation tax liability measured by receipts which
19 are not subject to hotel operators' occupation tax, or if any
20 hotel operator, in collecting an amount (however designated)
21 which purports to reimburse such operator for hotel operators'
22 occupation tax liability measured by receipts which are subject
23 to tax under this Act, collects more from the customer than the
24 operators' hotel operators' occupation tax liability in the
25 transaction is, the customer shall have a legal right to claim
26 a refund of such amount from such operator. However, if such

1 amount is not refunded to the customer for any reason, the
2 hotel operator is liable to pay such amount to the Department.

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

4 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

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

6 Except as provided hereinafter in this Section, on or
7 before the last day of each calendar month, every person
8 engaged in the business of renting, leasing or letting rooms in
9 a hotel in this State during the preceding calendar month shall
10 file a return with the Department, stating:

11 1. The name of the operator;

12 2. His residence address and the address of his
13 principal place of business and the address of the
14 principal place of business (if that is a different
15 address) from which he engages in the business of renting,
16 leasing or letting rooms in a hotel in this State;

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

20 4. Total amount of rental receipts received by him
21 during the preceding calendar month from renting, leasing
22 or letting rooms to permanent residents during such
23 preceding calendar month;

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

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

4 7. The amount of tax due;

5 8. Such other reasonable information as the Department
6 may require.

7 If the operator'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 30 of such year; with the return for April, May
12 and June of a given year being due by July 31 of such year; with
13 the return for July, August and September of a given year being
14 due by October 31 of such year, and with the return for
15 October, November and December of a given year being due by
16 January 31 of the following year.

17 If the operator'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 31 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 an operator may file his return, in the
26 case of any operator who ceases to engage in a kind of business

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

5 Where the same person has more than 1 business registered
6 with the Department under separate registrations under this
7 Act, such person shall 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 his return, the operator shall determine the value of
11 any consideration other than money received by him in
12 connection with the renting, leasing or letting of rooms in the
13 course of his business and he shall include such value in his
14 return. Such determination shall be subject to review and
15 revision by the Department in the manner hereinafter provided
16 for the correction of returns.

17 Where the operator is a corporation, the return filed on
18 behalf of such corporation shall be signed by the president,
19 vice-president, secretary or treasurer or by the properly
20 accredited agent of such corporation.

21 The person filing the return herein provided for shall, at
22 the time of filing such return, pay to the Department the
23 amount of tax herein imposed. The operator filing the return
24 under this Section shall, at the time of filing such return,
25 pay to the Department the amount of tax imposed by this Act
26 less a discount of 2.1% or \$25 per calendar year, whichever is

1 greater, which is allowed to reimburse the operator for the
2 expenses incurred in keeping records, preparing and filing
3 returns, remitting the tax and supplying data to the Department
4 on request.

5 If any payment provided for in this Section exceeds the
6 operator's liabilities under this Act, as shown on an original
7 return, the Department may authorize the operator to credit
8 such excess payment against liability subsequently to be
9 remitted to the Department under this Act, in accordance with
10 reasonable rules adopted by the Department. If the Department
11 subsequently determines that all or any part of the credit
12 taken was not actually due to the operator, the operator's
13 discount shall be reduced by an amount equal to the difference
14 between the discount as applied to the credit taken and that
15 actually due, and that operator shall be liable for penalties
16 and interest on such difference.

17 There shall be deposited in the Build Illinois Fund in the
18 State Treasury for each State fiscal year 40% of the amount of
19 total net proceeds from the tax imposed by subsection (a) of
20 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited
21 in the Illinois Sports Facilities Fund and credited to the
22 Subsidy Account each fiscal year by making monthly deposits in
23 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in
24 such deposits for prior months, and an additional \$8,000,000
25 shall be deposited in the Illinois Sports Facilities Fund and
26 credited to the Advance Account each fiscal year by making

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

24 For purposes of the foregoing paragraph, the term "Advance
25 Amount" means, for fiscal year 2002, \$22,179,000, and for
26 subsequent fiscal years through fiscal year 2032, 105.615% of

1 the Advance Amount for the immediately preceding fiscal year,
2 rounded up to the nearest \$1,000.

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

1 Opportunity Law. Beginning on August 1, 1999 and ending on July
2 31, 2011, an amount equal to 4.5% of the net revenue realized
3 from the Hotel Operators' Occupation Tax Act during the
4 preceding month shall be deposited into the International
5 Tourism Fund for the purposes authorized in Section 605-707 of
6 the Department of Commerce and Economic Opportunity Law.
7 Beginning on August 1, 2011, an amount equal to 4.5% of the net
8 revenue realized from this Act during the preceding month shall
9 be deposited as follows: 55% of such amount shall be deposited
10 into the Chicago Travel Industry Promotion Fund for the
11 purposes described in subsection (n) of Section 5 of the
12 Metropolitan Public Pier ~~and~~ Exposition Authority Act and the
13 remaining 45% of such amount deposited into the International
14 Tourism Fund for the purposes authorized in Section 605-707 of
15 the Department of Commerce and Economic Opportunity Law. "Net
16 revenue realized for a month" means the revenue collected by
17 the State under that Act during the previous month less the
18 amount paid out during that same month as refunds to taxpayers
19 for overpayment of liability under that Act.

20 After making all these deposits, all other proceeds of the
21 tax imposed under subsection (a) of Section 3 shall be
22 deposited in the Tourism Promotion Fund in the State Treasury.
23 All moneys received by the Department from the additional tax
24 imposed under subsection (b) of Section 3 shall be deposited
25 into the Build Illinois Fund in the State Treasury.

26 The Department may, upon separate written notice to a

1 taxpayer, require the taxpayer to prepare and file with the
2 Department on a form prescribed by the Department within not
3 less than 60 days after receipt of the notice an annual
4 information return for the tax year specified in the notice.
5 Such annual return to the Department shall include a statement
6 of gross receipts as shown by the operator's last State income
7 tax return. If the total receipts of the business as reported
8 in the State income tax return do not agree with the gross
9 receipts reported to the Department for the same period, the
10 operator shall attach to his annual information return a
11 schedule showing a reconciliation of the 2 amounts and the
12 reasons for the difference. The operator's annual information
13 return to the Department shall also disclose pay roll
14 information of the operator's business during the year covered
15 by such return and any additional reasonable information which
16 the Department deems would be helpful in determining the
17 accuracy of the monthly, quarterly or annual tax returns by
18 such operator as hereinbefore provided for in this Section.

19 If the annual information return required by this Section
20 is not filed when and as required the taxpayer shall be liable
21 for a penalty in an amount determined in accordance with
22 Section 3-4 of the Uniform Penalty and Interest Act until such
23 return is filed as required, the penalty to be assessed and
24 collected in the same manner as any other penalty provided for
25 in this Act.

26 The chief executive officer, proprietor, owner or highest

1 ranking manager shall sign the annual return to certify the
2 accuracy of the information contained therein. Any person who
3 willfully signs the annual return containing false or
4 inaccurate information shall be guilty of perjury and punished
5 accordingly. The annual return form prescribed by the
6 Department shall include a warning that the person signing the
7 return may be liable for perjury.

8 The foregoing portion of this Section concerning the filing
9 of an annual information return shall not apply to an operator
10 who is not required to file an income tax return with the
11 United States Government.

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

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

16 (65 ILCS 5/8-3-13) (from Ch. 24, par. 8-3-13)

17 Sec. 8-3-13. The corporate authorities of any municipality
18 containing 500,000 or more inhabitants may impose a tax prior
19 to July 1, 1969, upon all persons engaged in the municipality
20 in the business of renting, leasing or letting rooms in a
21 hotel, as defined in the Hotel Operators' Occupation Tax Act,
22 at a rate not to exceed 1% of the gross rental receipts from
23 the renting, leasing or letting, excluding, however, from gross
24 rental receipts, the proceeds of the renting, leasing or

1 letting to permanent residents of that hotel and proceeds from
2 the tax imposed under subsection (c) of Section 13 of the
3 Metropolitan Public Pier and Exposition Authority Act.

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

1 forth herein.

2 Whenever the Department determines that a refund should be
3 made under this Section to a claimant instead of issuing a
4 credit memorandum, the Department shall notify the State
5 Comptroller, who shall cause the warrant to be drawn for the
6 amount specified, and to the person named, in the notification
7 from the Department. The refund shall be paid by the State
8 Treasurer out of the Illinois tourism tax fund.

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

15 The Department shall forthwith pay over to the State
16 Treasurer, ex-officio, as trustee, all taxes and penalties
17 collected hereunder. On or before the 25th day of each calendar
18 month, the Department shall prepare and certify to the
19 Comptroller the disbursement of stated sums of money to named
20 municipalities from which lessors have paid taxes or penalties
21 hereunder to the Department during the second preceding
22 calendar month. The amount to be paid to each municipality
23 shall be the amount (not including credit memoranda) collected
24 hereunder during the second preceding calendar month by the
25 Department, and not including an amount equal to the amount of
26 refunds made during the second preceding calendar month by the

1 Department on behalf of the municipality, less 4% of the
2 balance, which sum shall be retained by the State Treasurer to
3 cover the costs incurred by the Department in administering and
4 enforcing the provisions of this Section, as provided herein.
5 The Department, at the time of each monthly disbursement to the
6 municipalities, shall prepare and certify to the Comptroller
7 the amount so retained by the State Treasurer, which shall be
8 paid into the General Revenue Fund of the State Treasury.

9 Within 10 days after receipt by the Comptroller of the
10 disbursement certification to the municipalities and the
11 General Revenue Fund provided for in this Section to be given
12 to the Comptroller by the Department, the Comptroller shall
13 cause the warrants to be drawn for the respective amounts in
14 accordance with the directions contained in the certification.

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

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

24 The corporate authorities of any municipality that levies a
25 tax authorized by this Section shall transmit to the Department
26 of Revenue on or not later than 5 days after the effective date

1 of the ordinance or resolution a certified copy of the
2 ordinance or resolution imposing the tax; whereupon, the
3 Department of Revenue shall proceed to administer and enforce
4 this Section on behalf of the municipality as of the effective
5 date of the ordinance or resolution. Upon a change in rate of a
6 tax levied hereunder, or upon the discontinuance of the tax,
7 the corporate authorities of the municipality shall, on or not
8 later than 5 days after the effective date of the ordinance or
9 resolution discontinuing the tax or effecting a change in rate,
10 transmit to the Department of Revenue a certified copy of the
11 ordinance or resolution effecting the change or
12 discontinuance. The amounts disbursed to any municipality
13 under this Section shall be expended by the municipality solely
14 to promote tourism, conventions and other special events within
15 that municipality or otherwise to attract nonresidents to visit
16 the municipality.

17 Any municipality receiving and disbursing money under this
18 Section shall report on or before the first Monday in January
19 of each year to the Advisory Committee of the Illinois Tourism
20 Promotion Fund, created by Section 12 of the Illinois Promotion
21 Act. The reports shall specify the purposes for which the
22 disbursements were made and shall contain detailed amounts of
23 all receipts and disbursements under this Section.

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

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

1 (65 ILCS 5/8-3-14) (from Ch. 24, par. 8-3-14)

2 Sec. 8-3-14. Municipal hotel operators' occupation tax.
3 The corporate authorities of any municipality may impose a tax
4 upon all persons engaged in such municipality in the business
5 of renting, leasing or letting rooms in a hotel, as defined in
6 "The Hotel Operators' Occupation Tax Act," at a rate not to
7 exceed 6% in the City of East Peoria and in the Village of
8 Morton and 5% in all other municipalities of the gross rental
9 receipts from such renting, leasing or letting, excluding,
10 however, from gross rental receipts, the proceeds of such
11 renting, leasing or letting to permanent residents of that
12 hotel and proceeds from the tax imposed under subsection (c) of
13 Section 13 of the Metropolitan Public Pier ~~and~~ Exposition
14 Authority Act, and may provide for the administration and
15 enforcement of the tax, and for the collection thereof from the
16 persons subject to the tax, as the corporate authorities
17 determine to be necessary or practicable for the effective
18 administration of the tax. The municipality may not impose a
19 tax under this Section if it imposes a tax under Section
20 8-3-14a.

21 Persons subject to any tax imposed pursuant to authority
22 granted by this Section may reimburse themselves for their tax
23 liability for such tax by separately stating such tax as an
24 additional charge, which charge may be stated in combination,
25 in a single amount, with State tax imposed under "The Hotel

1 Operators' Occupation Tax Act".

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

6 The amounts collected by any municipality pursuant to this
7 Section shall be expended by the municipality solely to promote
8 tourism and conventions within that municipality or otherwise
9 to attract nonresident overnight visitors to the municipality.

10 No funds received pursuant to this Section shall be used to
11 advertise for or otherwise promote new competition in the hotel
12 business.

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

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

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

16 (a) The corporate authorities of any municipality may
17 impose a tax upon the privilege of renting or leasing rooms in
18 a hotel within the municipality at a rate not to exceed 5% of
19 the rental or lease payment. The corporate authorities may
20 provide for the administration and enforcement of the tax and
21 for the collection thereof from the persons subject to the tax,
22 as the corporate authorities determine to be necessary or
23 practical for the effective administration of the tax.

24 (b) Each hotel in the municipality shall collect the tax
25 from the person making the rental or lease payment at the time

1 that the payment is tendered to the hotel. The hotel shall, as
2 trustee, remit the tax to the municipality.

3 (c) The tax authorized under this Section does not apply to
4 any rental or lease payment by a permanent resident of that
5 hotel or to any payment made to any hotel that is subject to
6 the tax imposed under subsection (c) of Section 13 of the
7 Metropolitan Public Pier ~~and~~ Exposition Authority Act. A
8 municipality may not impose a tax under this Section if it
9 imposes a tax under Section 8-3-14. Nothing in this Section may
10 be construed to authorize a municipality to impose a tax upon
11 the privilege of engaging in any business that under the
12 Constitution of the United States may not be made the subject
13 of taxation by this State.

14 (d) The moneys collected by a municipality under this
15 Section may be expended solely to promote tourism and
16 conventions within that municipality or otherwise to attract
17 nonresident overnight visitors to the municipality. No moneys
18 received under this Section may be used to advertise for or
19 otherwise promote new competition in the hotel business.

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

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

23 (65 ILCS 5/11-74.3-6)

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

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

25 (b) The corporate authorities of a municipality that has
26 designated a business district under this Law may, by

1 ordinance, impose a Business District Retailers' Occupation
2 Tax upon all persons engaged in the business of selling
3 tangible personal property, other than an item of tangible
4 personal property titled or registered with an agency of this
5 State's government, at retail in the business district at a
6 rate not to exceed 1% of the gross receipts from the sales made
7 in the course of such business, to be imposed only in 0.25%
8 increments. The tax may not be imposed on tangible personal
9 property taxed at the rate of 1% under the Retailers'
10 Occupation Tax Act.

11 The tax imposed under this subsection and all civil
12 penalties that may be assessed as an incident thereof shall be
13 collected and enforced by the Department of Revenue. The
14 certificate of registration that is issued by the Department to
15 a retailer under the Retailers' Occupation Tax Act shall permit
16 the retailer to engage in a business that is taxable under any
17 ordinance or resolution enacted pursuant to this subsection
18 without 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 in the manner hereinafter provided; and
23 to determine all rights to credit memoranda arising on account
24 of the erroneous payment of tax or penalty under this
25 subsection. In the administration of, and compliance with, this
26 subsection, the Department and persons who are subject to this

1 subsection shall have the same rights, remedies, privileges,
2 immunities, powers and duties, and be subject to the same
3 conditions, restrictions, limitations, penalties, exclusions,
4 exemptions, and definitions of terms and employ the same modes
5 of procedure, as are prescribed in Sections 1, 1a through 1o, 2
6 through 2-65 (in respect to all provisions therein other than
7 the State rate of tax), 2c through 2h, 3 (except as to the
8 disposition of taxes and penalties collected), 4, 5, 5a, 5c,
9 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11,
10 12, 13, and 14 of the Retailers' Occupation Tax Act and all
11 provisions of the Uniform Penalty and Interest Act, as fully as
12 if those provisions were set forth herein.

13 Persons subject to any tax imposed under this subsection
14 may reimburse themselves for their seller's tax liability under
15 this subsection by separately stating the tax as an additional
16 charge, which charge may be stated in combination, in a single
17 amount, with State taxes that sellers are required to collect
18 under the Use Tax Act, in accordance with such bracket
19 schedules as the Department may prescribe.

20 Whenever the Department determines that a refund should be
21 made under this subsection to a claimant instead of issuing a
22 credit memorandum, the Department shall notify the State
23 Comptroller, who shall cause the order to be drawn for the
24 amount specified and to the person named in the notification
25 from the Department. The refund shall be paid by the State
26 Treasurer out of the business district retailers' occupation

1 tax fund.

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

6 As soon as possible after the first day of each month,
7 beginning January 1, 2011, upon certification of the Department
8 of Revenue, the Comptroller shall order transferred, and the
9 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
10 local sales tax increment, as defined in the Innovation
11 Development and Economy Act, collected under this subsection
12 during the second preceding calendar month for sales within a
13 STAR bond district.

14 After the monthly transfer to the STAR Bonds Revenue Fund,
15 on or before the 25th day of each calendar month, the
16 Department shall prepare and certify to the Comptroller the
17 disbursement of stated sums of money to named municipalities
18 from the business district retailers' occupation tax fund, the
19 municipalities to be those from which retailers have paid taxes
20 or penalties under this subsection to the Department during the
21 second preceding calendar month. The amount to be paid to each
22 municipality shall be the amount (not including credit
23 memoranda) collected under this subsection during the second
24 preceding calendar month by the Department plus an amount the
25 Department determines is necessary to offset any amounts that
26 were erroneously paid to a different taxing body, and not

1 including an amount equal to the amount of refunds made during
2 the second preceding calendar month by the Department, less 2%
3 of that amount, which shall be deposited into the Tax
4 Compliance and Administration Fund and shall be used by the
5 Department, subject to appropriation, to cover the costs of the
6 Department in administering and enforcing the provisions of
7 this subsection, on behalf of such municipality, and not
8 including any amount that the Department determines is
9 necessary to offset any amounts that were payable to a
10 different taxing body but were erroneously paid to the
11 municipality, and not including any amounts that are
12 transferred to the STAR Bonds Revenue Fund. Within 10 days
13 after receipt by the Comptroller of the disbursement
14 certification to the municipalities provided for in this
15 subsection to be given to the Comptroller by the Department,
16 the Comptroller shall cause the orders to be drawn for the
17 respective amounts in accordance with the directions contained
18 in the certification. The proceeds of the tax paid to
19 municipalities under this subsection shall be deposited into
20 the Business District Tax Allocation Fund by the municipality.

21 An ordinance imposing or discontinuing the tax under this
22 subsection or effecting a change in the rate thereof shall
23 either (i) be adopted and a certified copy thereof filed with
24 the Department on or before the first day of April, whereupon
25 the Department, if all other requirements of this subsection
26 are met, shall proceed to administer and enforce this

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

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

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

13 A municipality that imposes the tax under this subsection
14 must submit to the Department of Revenue any other information
15 as the Department may require for the administration and
16 enforcement of the tax.

17 When certifying the amount of a monthly disbursement to a
18 municipality under this subsection, the Department shall
19 increase or decrease the amount by an amount necessary to
20 offset any misallocation of previous disbursements. The offset
21 amount shall be the amount erroneously disbursed within the
22 previous 6 months from the time a misallocation is discovered.

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

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

3 (c) If a tax has been imposed under subsection (b), a
4 Business District Service Occupation Tax shall also be imposed
5 upon all persons engaged, in the business district, in the
6 business of making sales of service, who, as an incident to
7 making those sales of service, transfer tangible personal
8 property within the business district, either in the form of
9 tangible personal property or in the form of real estate as an
10 incident to a sale of service. The tax shall be imposed at the
11 same rate as the tax imposed in subsection (b) and shall not
12 exceed 1% of the selling price of tangible personal property so
13 transferred within the business district, to be imposed only in
14 0.25% increments. The tax may not be imposed on tangible
15 personal property taxed at the 1% rate under the Service
16 Occupation Tax Act.

17 The tax imposed under this subsection and all civil
18 penalties that may be assessed as an incident thereof shall be
19 collected and enforced by the Department of Revenue. The
20 certificate of registration which is issued by the Department
21 to a retailer under the Retailers' Occupation Tax Act or under
22 the Service Occupation Tax Act shall permit such registrant to
23 engage in a business which is taxable under any ordinance or
24 resolution enacted pursuant to this subsection without
25 registering separately with the Department under such
26 ordinance or resolution or under this subsection. The

1 Department of Revenue shall have full power to administer and
2 enforce this subsection; to collect all taxes and penalties due
3 under this subsection; to dispose of taxes and penalties so
4 collected in the manner hereinafter provided; and to determine
5 all rights to credit memoranda arising on account of the
6 erroneous payment of tax or penalty under this subsection. In
7 the administration of, and compliance with this subsection, the
8 Department and persons who are subject to this subsection shall
9 have the same rights, remedies, privileges, immunities, powers
10 and duties, and be subject to the same conditions,
11 restrictions, limitations, penalties, exclusions, exemptions,
12 and definitions of terms and employ the same modes of procedure
13 as are prescribed in Sections 2, 2a through 2d, 3 through 3-50
14 (in respect to all provisions therein other than the State rate
15 of tax), 4 (except that the reference to the State shall be to
16 the business district), 5, 7, 8 (except that the jurisdiction
17 to which the tax shall be a debt to the extent indicated in
18 that Section 8 shall be the municipality), 9 (except as to the
19 disposition of taxes and penalties collected, and except that
20 the returned merchandise credit for this tax may not be taken
21 against any State tax), 10, 11, 12 (except the reference
22 therein to Section 2b of the Retailers' Occupation Tax Act), 13
23 (except that any reference to the State shall mean the
24 municipality), the first paragraph of Section 15, and Sections
25 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and all
26 provisions of the Uniform Penalty and Interest Act, as fully as

1 if those provisions were set forth herein.

2 Persons subject to any tax imposed under the authority
3 granted in this subsection may reimburse themselves for their
4 serviceman's tax liability hereunder by separately stating the
5 tax as an additional charge, which charge may be stated in
6 combination, in a single amount, with State tax that servicemen
7 are authorized to collect under the Service Use Tax Act, in
8 accordance with such bracket schedules as the Department may
9 prescribe.

10 Whenever the Department determines that a refund should be
11 made under this subsection to a claimant instead of issuing
12 credit memorandum, the Department shall notify the State
13 Comptroller, who shall cause the order 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 business district retailers' occupation
17 tax fund.

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

22 As soon as possible after the first day of each month,
23 beginning January 1, 2011, upon certification of the Department
24 of Revenue, the Comptroller shall order transferred, and the
25 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
26 local sales tax increment, as defined in the Innovation

1 Development and Economy Act, collected under this subsection
2 during the second preceding calendar month for sales within a
3 STAR bond district.

4 After the monthly transfer to the STAR Bonds Revenue Fund,
5 on or before the 25th day of each calendar month, the
6 Department shall prepare and certify to the Comptroller the
7 disbursement of stated sums of money to named municipalities
8 from the business district retailers' occupation tax fund, the
9 municipalities to be those from which suppliers and servicemen
10 have paid taxes or penalties under this subsection to the
11 Department during the second preceding calendar month. The
12 amount to be paid to each municipality shall be the amount (not
13 including credit memoranda) collected under this subsection
14 during the second preceding calendar month by the Department,
15 less 2% of that amount, which shall be deposited into the Tax
16 Compliance and Administration Fund and shall be used by the
17 Department, subject to appropriation, to cover the costs of the
18 Department in administering and enforcing the provisions of
19 this subsection, and not including an amount equal to the
20 amount of refunds made during the second preceding calendar
21 month by the Department on behalf of such municipality, and not
22 including any amounts that are transferred to the STAR Bonds
23 Revenue Fund. Within 10 days after receipt, by the Comptroller,
24 of the disbursement certification to the municipalities,
25 provided for in this subsection to be given to the Comptroller
26 by the Department, the Comptroller shall cause the orders to be

1 drawn for the respective amounts in accordance with the
2 directions contained in such certification. The proceeds of the
3 tax paid to municipalities under this subsection shall be
4 deposited into the Business District Tax Allocation Fund by the
5 municipality.

6 An ordinance imposing or discontinuing the tax under this
7 subsection or effecting a change in the rate thereof shall
8 either (i) be adopted and a certified copy thereof filed with
9 the Department on or before the first day of April, whereupon
10 the Department, if all other requirements of this subsection
11 are met, shall proceed to administer and enforce this
12 subsection as of the first day of July next following the
13 adoption and filing; or (ii) be adopted and a certified copy
14 thereof filed with the Department on or before the first day of
15 October, whereupon, if all other conditions of this subsection
16 are met, the Department shall proceed to administer and enforce
17 this subsection as of the first day of January next following
18 the adoption and filing.

19 The Department of Revenue shall not administer or enforce
20 an ordinance imposing, discontinuing, or changing the rate of
21 the tax under this subsection, until the municipality also
22 provides, in the manner prescribed by the Department, the
23 boundaries of the business district in such a way that the
24 Department can determine by its address whether a business is
25 located in the business district. The municipality must provide
26 this boundary and address information to the Department on or

1 before April 1 for administration and enforcement of the tax
2 under this subsection by the Department beginning on the
3 following July 1 and on or before October 1 for administration
4 and enforcement of the tax under this subsection by the
5 Department beginning on the following January 1. The Department
6 of Revenue shall not administer or enforce any change made to
7 the boundaries of a business district or address change,
8 addition, or deletion until the municipality reports the
9 boundary change or address change, addition, or deletion to the
10 Department in the manner prescribed by the Department. The
11 municipality must provide this boundary change information or
12 address change, addition, or deletion to the Department on or
13 before April 1 for administration and enforcement by the
14 Department of the change beginning on the following July 1 and
15 on or before October 1 for administration and enforcement by
16 the Department of the change beginning on the following January
17 1. The retailers in the business district shall be responsible
18 for charging the tax imposed under this subsection. If a
19 retailer is incorrectly included or excluded from the list of
20 those required to collect the tax under this subsection, both
21 the Department of Revenue and the retailer shall be held
22 harmless if they reasonably relied on information provided by
23 the municipality.

24 A municipality that imposes the tax under this subsection
25 must submit to the Department of Revenue any other information
26 as the Department may require for the administration and

1 enforcement of the tax.

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

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

8 (d) By ordinance, a municipality that has designated a
9 business district under this Law may impose an occupation tax
10 upon all persons engaged in the business district in the
11 business of renting, leasing, or letting rooms in a hotel, as
12 defined in the Hotel Operators' Occupation Tax Act, at a rate
13 not to exceed 1% of the gross rental receipts from the renting,
14 leasing, or letting of hotel rooms within the business
15 district, to be imposed only in 0.25% increments, excluding,
16 however, from gross rental receipts the proceeds of renting,
17 leasing, or letting to permanent residents of a hotel, as
18 defined in the Hotel Operators' Occupation Tax Act, and
19 proceeds from the tax imposed under subsection (c) of Section
20 13 of the Metropolitan Public Pier ~~and~~ Exposition Authority
21 Act.

22 The tax imposed by the municipality under this subsection
23 and all civil penalties that may be assessed as an incident to
24 that tax shall be collected and enforced by the municipality
25 imposing the tax. The municipality shall have full power to
26 administer and enforce this subsection, to collect all taxes

1 and penalties due under this subsection, to dispose of taxes
2 and penalties so collected in the manner provided in this
3 subsection, and to determine all rights to credit memoranda
4 arising on account of the erroneous payment of tax or penalty
5 under this subsection. In the administration of and compliance
6 with this subsection, the municipality and persons who are
7 subject to this subsection shall have the same rights,
8 remedies, privileges, immunities, powers, and duties, shall be
9 subject to the same conditions, restrictions, limitations,
10 penalties, and definitions of terms, and shall employ the same
11 modes of procedure as are employed with respect to a tax
12 adopted by the municipality under Section 8-3-14 of this Code.

13 Persons subject to any tax imposed under the authority
14 granted in this subsection may reimburse themselves for their
15 tax liability for that tax by separately stating that tax as an
16 additional charge, which charge may be stated in combination,
17 in a single amount, with State taxes imposed under the Hotel
18 Operators' Occupation Tax Act, and with any other tax.

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

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

25 (e) Obligations secured by the Business District Tax
26 Allocation Fund may be issued to provide for the payment or

1 reimbursement of business district project costs. Those
2 obligations, when so issued, shall be retired in the manner
3 provided in the ordinance authorizing the issuance of those
4 obligations by the receipts of taxes imposed pursuant to
5 subsections (10) and (11) of Section 11-74.3-3 and by other
6 revenue designated or pledged by the municipality. A
7 municipality may in the ordinance pledge, for any period of
8 time up to and including the dissolution date, all or any part
9 of the funds in and to be deposited in the Business District
10 Tax Allocation Fund to the payment of business district project
11 costs and obligations. Whenever a municipality pledges all of
12 the funds to the credit of a business district tax allocation
13 fund to secure obligations issued or to be issued to pay or
14 reimburse business district project costs, the municipality
15 may specifically provide that funds remaining to the credit of
16 such business district tax allocation fund after the payment of
17 such obligations shall be accounted for annually and shall be
18 deemed to be "surplus" funds, and such "surplus" funds shall be
19 expended by the municipality for any business district project
20 cost as approved in the business district plan. Whenever a
21 municipality pledges less than all of the monies to the credit
22 of a business district tax allocation fund to secure
23 obligations issued or to be issued to pay or reimburse business
24 district project costs, the municipality shall provide that
25 monies to the credit of the business district tax allocation
26 fund and not subject to such pledge or otherwise encumbered or

1 required for payment of contractual obligations for specific
2 business district project costs shall be calculated annually
3 and shall be deemed to be "surplus" funds, and such "surplus"
4 funds shall be expended by the municipality for any business
5 district project cost as approved in the business district
6 plan.

7 No obligation issued pursuant to this Law and secured by a
8 pledge of all or any portion of any revenues received or to be
9 received by the municipality from the imposition of taxes
10 pursuant to subsection (10) of Section 11-74.3-3, shall be
11 deemed to constitute an economic incentive agreement under
12 Section 8-11-20, notwithstanding the fact that such pledge
13 provides for the sharing, rebate, or payment of retailers'
14 occupation taxes or service occupation taxes imposed pursuant
15 to subsection (10) of Section 11-74.3-3 and received or to be
16 received by the municipality from the development or
17 redevelopment of properties in the business district.

18 Without limiting the foregoing in this Section, the
19 municipality may further secure obligations secured by the
20 business district tax allocation fund with a pledge, for a
21 period not greater than the term of the obligations and in any
22 case not longer than the dissolution date, of any part or any
23 combination of the following: (i) net revenues of all or part
24 of any business district project; (ii) taxes levied or imposed
25 by the municipality on any or all property in the municipality,
26 including, specifically, taxes levied or imposed by the

1 municipality in a special service area pursuant to the Special
2 Service Area Tax Law; (iii) the full faith and credit of the
3 municipality; (iv) a mortgage on part or all of the business
4 district project; or (v) any other taxes or anticipated
5 receipts that the municipality may lawfully pledge.

6 Such obligations may be issued in one or more series, bear
7 such date or dates, become due at such time or times as therein
8 provided, but in any case not later than (i) 20 years after the
9 date of issue or (ii) the dissolution date, whichever is
10 earlier, bear interest payable at such intervals and at such
11 rate or rates as set forth therein, except as may be limited by
12 applicable law, which rate or rates may be fixed or variable,
13 be in such denominations, be in such form, either coupon,
14 registered, or book-entry, carry such conversion, registration
15 and exchange privileges, be subject to defeasance upon such
16 terms, have such rank or priority, be executed in such manner,
17 be payable in such medium or payment at such place or places
18 within or without the State, make provision for a corporate
19 trustee within or without the State with respect to such
20 obligations, prescribe the rights, powers, and duties thereof
21 to be exercised for the benefit of the municipality and the
22 benefit of the owners of such obligations, provide for the
23 holding in trust, investment, and use of moneys, funds, and
24 accounts held under an ordinance, provide for assignment of and
25 direct payment of the moneys to pay such obligations or to be
26 deposited into such funds or accounts directly to such trustee,

1 be subject to such terms of redemption with or without premium,
2 and be sold at such price, all as the corporate authorities
3 shall determine. No referendum approval of the electors shall
4 be required as a condition to the issuance of obligations
5 pursuant to this Law except as provided in this Section.

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

1 to any individual requesting one.

2 If no petition is filed with the municipal clerk, as
3 hereinafter provided in this Section, within 21 days after the
4 publication of the ordinance, the ordinance shall be in effect.
5 However, if within that 21-day period a petition is filed with
6 the municipal clerk, signed by electors numbering not less than
7 15% of the number of electors voting for the mayor or president
8 at the last general municipal election, asking that the
9 question of issuing obligations using full faith and credit of
10 the municipality as security for the cost of paying or
11 reimbursing business district project costs, or of pledging
12 such ad valorem taxes for the payment of those obligations, or
13 both, be submitted to the electors of the municipality, the
14 municipality shall not be authorized to issue obligations of
15 the municipality using the full faith and credit of the
16 municipality as security or pledging such ad valorem taxes for
17 the payment of those obligations, or both, until the
18 proposition has been submitted to and approved by a majority of
19 the voters voting on the proposition at a regularly scheduled
20 election. The municipality shall certify the proposition to the
21 proper election authorities for submission in accordance with
22 the general election law.

23 The ordinance authorizing the obligations may provide that
24 the obligations shall contain a recital that they are issued
25 pursuant to this Law, which recital shall be conclusive
26 evidence of their validity and of the regularity of their

1 issuance.

2 In the event the municipality authorizes issuance of
3 obligations pursuant to this Law secured by the full faith and
4 credit of the municipality, the ordinance authorizing the
5 obligations may provide for the levy and collection of a direct
6 annual tax upon all taxable property within the municipality
7 sufficient to pay the principal thereof and interest thereon as
8 it matures, which levy may be in addition to and exclusive of
9 the maximum of all other taxes authorized to be levied by the
10 municipality, which levy, however, shall be abated to the
11 extent that monies from other sources are available for payment
12 of the obligations and the municipality certifies the amount of
13 those monies available to the county clerk.

14 A certified copy of the ordinance shall be filed with the
15 county clerk of each county in which any portion of the
16 municipality is situated, and shall constitute the authority
17 for the extension and collection of the taxes to be deposited
18 in the business district tax allocation fund.

19 A municipality may also issue its obligations to refund, in
20 whole or in part, obligations theretofore issued by the
21 municipality under the authority of this Law, whether at or
22 prior to maturity. However, the last maturity of the refunding
23 obligations shall not be expressed to mature later than the
24 dissolution date.

25 In the event a municipality issues obligations under home
26 rule powers or other legislative authority, the proceeds of

1 which are pledged to pay or reimburse business district project
2 costs, the municipality may, if it has followed the procedures
3 in conformance with this Law, retire those obligations from
4 funds in the business district tax allocation fund in amounts
5 and in such manner as if those obligations had been issued
6 pursuant to the provisions of this Law.

7 No obligations issued pursuant to this Law shall be
8 regarded as indebtedness of the municipality issuing those
9 obligations or any other taxing district for the purpose of any
10 limitation imposed by law.

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

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

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

2 Section 65. The Metropolitan Pier and Exposition Authority
3 Act is amended by changing Sections 1, 2, 3, 5, 5.4, 13, 13.1,
4 13.2, 14, 23.1, 24, 25.1, and 25.4 and by adding Section 10.3
5 as follows:

6 (70 ILCS 210/1) (from Ch. 85, par. 1221)

7 Sec. 1. This Act shall be known and may be cited as the
8 Metropolitan Public Pier and Exposition Authority Act.

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

10 (70 ILCS 210/2) (from Ch. 85, par. 1222)

11 Sec. 2. When used in this Act:

12 "Authority" means Metropolitan Public Pier and Exposition
13 Authority.

14 "Governmental agency" means the Federal government, State
15 government, and any unit of local government, and any agency or
16 instrumentality, corporate or otherwise, thereof.

17 "Person" means any individual, firm, partnership,
18 corporation, both domestic and foreign, company, association
19 or joint stock association; and includes any trustee, receiver,
20 assignee or personal representative thereof.

21 "Board" means the governing body of the Metropolitan Public
22 Pier and Exposition Authority or the Trustee. "Board" does
23 include the interim board.

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

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

3 "Metropolitan area" means all that territory in the State
4 of Illinois lying within the corporate boundaries of the County
5 of Cook.

6 "Navy Pier" means the real property, structures,
7 facilities and improvements located in the City of Chicago
8 commonly known as Navy Pier, as well as property adjacent or
9 appurtenant thereto which may be necessary or convenient for
10 carrying out the purposes of the Authority at that location.

11 "Park District President" means the President of the Board
12 of Commissioners of the Chicago Park District.

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

23 "Expansion Project" means the further expansion of the
24 grounds, buildings, and facilities of the Authority for its
25 corporate purposes, including, but not limited to, the
26 acquisition of land and interests in land, the relocation of

1 persons and businesses located on land acquired by the
2 Authority, and the construction, equipping, and operation of
3 new exhibition and convention space, meeting rooms, support
4 facilities, and facilities providing retail uses, commercial
5 uses, and goods and services for the persons attending
6 conventions, meetings, exhibits, and events at the grounds,
7 buildings, and facilities of the Authority. "Expansion
8 Project" also includes improvements to land, highways, mass
9 transit facilities, and infrastructure, whether or not located
10 on land owned by the Authority, that in the determination of
11 the Authority are appropriate on account of the improvement of
12 the Authority's grounds, buildings, and facilities. "Expansion
13 Project" also includes the renovation and improvement of the
14 existing grounds, buildings, and facilities of the Authority,
15 including Navy Pier.

16 "State" means the State of Illinois.

17 "Trustee" means the person serving as Trustee of the
18 Authority in accordance with the provisions of this amendatory
19 Act of the 96th General Assembly.

20 "Site A" means the tract of land comprised of a part of the
21 Illinois Central Railroad Company right-of-way (now known as
22 the "Illinois Central Gulf Railroad") and a part of the
23 submerged lands reclaimed by said Railroad as described in the
24 1919 Lake Front Ordinance, in the Southeast Fractional Quarter
25 of Section 22, the Southwest Fractional Quarter of Section 22
26 and the Northeast Fractional Quarter of Section 27, Township 39

1 North, Range 14 East of the Third Principal Meridian, said
2 tract of land being described as follows:

3 PARCEL A - NORTH AIR RIGHTS PARCEL

4 All of the real property and space, at and above a
5 horizontal plane at an elevation of 33.51 feet above
6 Chicago City Datum, the horizontal limits of which are the
7 planes formed by projecting vertically upward and downward
8 from the surface of the Earth the boundaries of the
9 following described parcel of land:

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

1 (measured perpendicularly) easterly from said westerly
2 right-of-way line and 1159.039 feet (measured
3 perpendicularly) northerly of said northerly line of the
4 23rd Street viaduct; thence southwardly along a straight
5 line a distance of 184.018 feet to a point which is 220.680
6 feet (measured perpendicularly) easterly from said
7 westerly right-of-way line and 993.782 feet (measured
8 perpendicularly) northerly of said northerly line of the
9 23rd Street viaduct; thence southwardly along a straight
10 line, a distance of 66.874 feet to a point which is 220.719
11 feet (measured perpendicularly) easterly from said
12 westerly right-of-way line and 926.908 feet (measured
13 perpendicularly) northerly from the northerly line of the
14 23rd Street viaduct; thence southwardly along a straight
15 line, a distance of 64.946 feet to a point which is 199.589
16 feet (measured perpendicularly) easterly from said
17 westerly right-of-way line and 865.496 feet (measured
18 perpendicularly) northerly from said northerly line of the
19 23rd Street viaduct; thence southwardly along a straight
20 line, a distance of 865.496 feet to a point on said
21 northerly line of the 23rd Street viaduct; which point is
22 200.088 feet easterly from said westerly right-of-way
23 line, and thence westwardly along the northerly line of
24 said 23rd Street viaduct, said distance of 200.088 feet to
25 the point of beginning.

26 There is reserved from the above described parcel of land a

1 corridor for railroad freight and passenger operations,
2 said corridor is to be limited in width to a distance of 10
3 feet normally distant to the left and to the right of the
4 centerline of Grantor's Northbound Freight Track, and 10
5 feet normally distant to the left and to the right of the
6 centerline of Grantor's Southbound Freight Track, the
7 uppermost limits, or roof, of the railroad freight and
8 passenger corridor shall be established at an elevation of
9 18 feet above the existing Top of Rail of the aforesaid
10 Northbound and Southbound freight trackage.

11 PARCEL B - 23RD ST. AIR RIGHTS PARCEL

12 All of the real property and space, at and above a
13 horizontal plane which is common with the bottom of the
14 bottom flange of the E. 23rd Street viaduct as it spans
15 Grantor's operating commuter, freight and passenger
16 trackage, the horizontal limits of which are the planes
17 formed by projecting vertically upward and downward from
18 the surface of the Earth the boundaries of the following
19 described parcel of land:

20 Beginning on the westerly line of said Illinois Central
21 Railroad Company right-of-way at the intersection of the
22 northerly line of the 23rd Street viaduct, being a line 60
23 feet (measured perpendicularly) northerly of and parallel
24 with the centerline of the existing structure, and running
25 thence eastwardly along said northerly line of the 23rd
26 Street viaduct, a distance of 200.088 feet; thence

1 southwardly along a straight line, a distance of 120.00
2 feet to a point on the southerly line of said 23rd Street
3 viaduct (being the southerly line of the easement granted
4 to the South Park Commissioners dated September 25, 1922 as
5 document No. 7803194), which point is 199.773 feet easterly
6 of said westerly right-of-way line; thence westwardly
7 along said southerly line of the 23rd Street viaduct, said
8 distance of 199.773 feet to the westerly right-of-way line
9 and thence northwardly along said westerly right-of-way
10 line, a distance of 120.00 feet to the point of beginning.

11 PARCEL C - SOUTH AIR RIGHTS PARCEL

12 All of the real property and space, at and above a
13 horizontal plane at an elevation of 34.51 feet above
14 Chicago City Datum, the horizontal limits of which are the
15 planes formed by projecting vertically upward and downward
16 from the surface of the Earth the boundaries of the
17 following described parcel of land:

18 Beginning on the westerly line of said Illinois Central
19 Railroad Company right-of-way at the intersection of the
20 southerly line of the 23rd Street viaduct, being the
21 southerly line of the easement granted to the South Park
22 Commissioners dated September 25, 1922 as document No.
23 7803194) and running thence eastwardly along said South
24 line of the 23rd Street viaduct, a distance of 199.773
25 feet; thence southerly along a straight line, a distance of
26 169.071 feet to a point which is 199.328 feet (measured

1 perpendicularly) easterly from said westerly right-of-way
2 line thence southerly along a straight line, whose
3 southerly terminus is a point which is 194.66 feet
4 (measured perpendicularly) easterly from said westerly
5 right-of-way line and 920.105 feet (measured a distance of
6 493.34 feet; thence westwardly along a straight line,
7 perpendicular to said westerly right-of-way line, a
8 distance of 196.263 feet to said westerly right-of-way line
9 and thence northwardly along the westerly right-of-way, a
10 distance of 662.40 feet to the point of beginning.

11 Parcels A, B and C herein above described containing
12 525,228 square feet (12.0576 acres) of land, more or less.

13 AND,

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

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

23 Beginning at a point on the North line of the 31st Street
24 viaduct, being a line 50.00 feet (measured
25 perpendicularly) northerly of and parallel with the South
26 line of said Southeast Fractional Quarter of Section 27,

1 which point is 163.518 feet (measured along the northerly
2 line of said viaduct) easterly of the westerly line of said
3 Illinois Central Railroad Company, and running thence
4 northwardly along a straight line, a distance of 1903.228
5 feet, to a point which is 156.586 feet easterly, and
6 1850.555 feet northerly of the intersection of said
7 westerly right-of-way line with the northerly line of said
8 31st Street viaduct, as measured along said westerly line
9 and a line perpendicular thereto; thence northwardly along
10 a straight line, a distance of 222.296 feet, to a point
11 which is 148.535 feet easterly, and 2078.705 feet northerly
12 of the intersection of said westerly right-of-way line with
13 the northerly line of said 31st Street viaduct, as measured
14 along said westerly line and a line perpendicular thereto;
15 thence northwardly along a straight line, a distance of
16 488.798 feet, to a point which is 126.789 feet easterly,
17 and 2567.019 feet northerly of the intersection of said
18 westerly right-of-way line with the northerly line of said
19 31st Street viaduct, as measured along said westerly line
20 and a line perpendicular thereto; thence northwardly along
21 a straight line, a distance of 458.564 feet, to a point
22 which is 126.266 feet easterly and 3025.583 feet northerly
23 of the intersection of said westerly right-of-way line with
24 the northerly line of said 31st Street viaduct, as measured
25 along said westerly line and a line perpendicular thereto;
26 thence northwardly along a straight line, a distance of

1 362.655 feet, to a point which is 143.70 feet easterly, and
2 3387.819 feet northerly of the intersection of said
3 westerly right-of-way line with the northerly line of said
4 31st street viaduct, as measured along said westerly line
5 and a line perpendicular thereto; thence northwardly along
6 a straight line, whose northerly terminus is a point which
7 is 194.66 feet (measured perpendicularly) easterly from
8 said westerly right-of-way line and 920.105 feet (measured
9 perpendicularly) South from the southerly line of the 23rd
10 Street viaduct (being the southerly line of the easement
11 granted to the South Park Commissioners dated September 25,
12 1922 as document No. 7803194) a distance of 335.874 feet to
13 an intersection with a northerly line of the easement for
14 the overhead structure of the Southwest Expressway System
15 (as described in Judgement Order No. 67 L 13579 in the
16 Circuit Court of Cook County), said northerly line
17 extending from a point on said westerly right-of-way line,
18 142.47 feet (measured perpendicularly) North of the
19 intersection of said line with the easterly extension of
20 the North line of East 25th Street (as shown in Walker
21 Bros. Addition to Chicago, a subdivision in the Northeast
22 Fractional Quarter of Section 27 aforesaid) to a point
23 which is 215.07 feet (measured perpendicularly) North of
24 said easterly extension of the North line of E. 25th Street
25 and 396.19 feet (measured perpendicularly) westerly of the
26 westerly line of Burnham Park (as said westerly line is

1 described by the City of Chicago by ordinance passed July
2 21, 1919 and recorded on March 5, 1920 in the Office of the
3 Recorder of Deeds of Cook County, Illinois as document No.
4 6753370); thence northeastwardly along the northerly line
5 of the easement aforesaid, a distance of 36.733 feet to
6 said point which is 215.07 feet (measured perpendicularly)
7 North of said easterly extension of the North line of E.
8 25th Street and 396.19 feet (measured perpendicularly)
9 westerly of said westerly line of Burnham Park; thence
10 northeastwardly continuing along said easement line, being
11 a straight line, a distance of 206.321 feet to a point
12 which is 352.76 feet (measured perpendicularly) North of
13 said easterly extension of the North line of E. 25th Street
14 and 211.49 feet (measured perpendicularly) westerly of
15 said westerly line of Burnham Park; thence northeastwardly
16 continuing along said easement line, being a straight line,
17 a distance of 206.308 feet to a point which is 537.36 feet
18 (measured perpendicularly) North of said easterly
19 extension of the North line of E. 25th Street and 73.66
20 feet (measured perpendicularly) westerly of said westerly
21 line of Burnham Park; thence northeastwardly continuing
22 along said easement line, being a straight line, a distance
23 of 219.688 feet to a point on said westerly line of Burnham
24 Park, which point is 756.46 feet (measured
25 perpendicularly) North of said easterly extension of the
26 North line of E. 25th Street; thence southwardly along said

1 westerly line of Burnham Park, being here a straight line
2 whose southerly terminus is that point which is 308.0 feet
3 (measured along said line) South of the intersection of
4 said line with the North line of 29th Street, extended
5 East, a distance of 3185.099 feet to a point which is 89.16
6 feet North of aforesaid southerly terminus; thence
7 southwestwardly along an arc of a circle, convex to the
8 Southeast, tangent to last described line and having a
9 radius of 635.34 feet, a distance of 177.175 feet to a
10 point on that westerly line of Burnham Park which extends
11 southerly from aforesaid point 308.0 feet South of the
12 North line of 29th Street, extended East, to a point on the
13 North line of East 31st Street extended East, which is
14 250.00 feet (measured perpendicularly) easterly of said
15 westerly right-of-way line; thence southwardly along said
16 last described westerly line of Burnham Park, a distance of
17 857.397 feet to a point which is 86.31 feet (measured along
18 said line) northerly of aforesaid point on the North line
19 of East 31st Street extended East; thence southeastwardly
20 along the arc of a circle, convex to the West, tangent to
21 last described line and having a radius of 573.69 feet, a
22 distance of 69.426 feet to a point on the north line of the
23 aforementioned 31st Street viaduct, and thence West along
24 said North line, a distance of 106.584 feet to the point of
25 beginning, in Cook County, Illinois.

26 Containing 1,527,996 square feet (35.0780 acres) of land,

1 more or less.

2 AND

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

4 A tract of land comprised of a part of the Illinois Central
5 Railroad Company right-of-way (now known as the "Illinois
6 Central Gulf Railroad") and a part of the submerged lands
7 reclaimed by said Railroad as described in the 1919 Lake
8 Front Ordinance, in the Northwest Fractional Quarter of
9 Section 22, the Southwest Fractional Quarter of Section 22,
10 the Southeast Fractional Quarter of Section 22 and the
11 Northwest Fractional Quarter of Section 27, Township 39
12 North, Range 14 East of the Third Principal Meridian, said
13 tract of land being described as follows:

14 PARCEL A-NORTH OF 23RD STREET

15 Beginning on the easterly line of said Illinois Central
16 Railroad Company right-of-way (being also the westerly
17 line of Burnham Park as said westerly line is described in
18 the 1919 Lake Front Ordinance), at the intersection of the
19 northerly line of the 23rd Street viaduct, being a line
20 60.00 feet (measured perpendicularly) northerly of and
21 parallel with the centerline of the existing structure, and
22 running thence northwardly along said easterly
23 right-of-way line, a distance of 2270.472 feet to an
24 intersection with the North line of E. 18th Street,
25 extended East, a point 708.495 feet (as measured along said
26 North line of E. 18th Street, extended East) East from the

1 westerly right-of-way line of said railroad; thence
2 continuing northwardly along said easterly right-of-way
3 line, on a straight line which forms an angle to the left
4 of 00 degrees 51 minutes 27 seconds with last described
5 course, a distance of 919.963 feet; thence westwardly along
6 a straight line which forms an angle of 73 degrees 40
7 minutes 14 seconds from North to West with last described
8 line, a distance of 86.641 feet; thence southwardly along
9 the arc of a circle, convex to the East with a radius of
10 2448.29 feet, a distance of 86.233 feet to a point which is
11 100.767 feet westerly and 859.910 feet northerly of the
12 intersection of said easterly right-of-way line with the
13 North line of E. 18th Street, extended East, as measured
14 along said easterly line and a line perpendicular thereto;
15 thence southwardly along a straight line, tangent to last
16 described arc of a circle, a distance of 436.277 feet to a
17 point which is 197.423 feet westerly and 434.475 feet
18 northerly of the intersection of said easterly
19 right-of-way line with the North line of E. 18th Street,
20 extended East, as measured along said easterly line and a
21 line perpendicular thereto; thence southeastwardly along
22 the arc of a circle, convex to the West, tangent to last
23 described straight line and having a radius of 1343.75
24 feet, a distance of 278.822 feet to a point which is
25 230.646 feet westerly and 158.143 feet northerly of the
26 intersection of said easterly right-of-way line with the

1 North line of E. 18th Street, extended East, as measured
2 along said easterly line and a line perpendicular thereto;
3 thence southwardly along a straight line, tangent to last
4 described arc of a circle, a distance of 722.975 feet to a
5 point which is 434.030 feet (measured perpendicularly)
6 easterly from the westerly line of said Illinois Central
7 Railroad right-of-way and 1700.466 feet (measured
8 perpendicular) northerly of the aforementioned northerly
9 line of the 23rd Street viaduct; thence southwardly along
10 the arc of a circle, convex to the East, tangent to last
11 described straight line, with a radius of 2008.70 feet, a
12 distance of 160.333 feet to a point which is 424.314 feet
13 (reassured perpendicularly) easterly from said westerly
14 right-of-way line and 1546.469 feet (measured
15 perpendicularly) northerly of said North line of the 23rd
16 Street viaduct; thence southwardly along an arc of a
17 circle, convex to the East with a radius of 915.13 feet, a
18 distance of 254.54 feet to a point which is 364.092 feet
19 (measured perpendicularly) easterly from said westerly
20 right-of-way line and 1300.00 feet (measured
21 perpendicularly) northerly of said northerly line of the
22 23rd Street viaduct; thence continuing along an arc of a
23 circle, convex to the East, with a radius of 2008.70 feet,
24 a distance of 154.214 feet to a point which is 301.631 feet
25 (measured perpendicularly) easterly from said westerly
26 right-of-way line and 1159.039 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 184.018 feet to a point which is
4 220.680 feet (measured perpendicularly) easterly from said
5 westerly right-of-way line and 993.782 feet (measured
6 perpendicularly) northerly from said northerly line of the
7 23rd Street viaduct; thence southwardly along a straight
8 line, a distance of 66.874 feet to a point which is 220.719
9 feet (measured perpendicularly) easterly from said
10 westerly right-of-way line and 926.908 feet (measured
11 perpendicularly) northerly from the northerly line of the
12 23rd Street viaduct; thence southwardly along a straight
13 line, a distance of 64.946 feet to a point which is 199.589
14 feet (measured perpendicularly) easterly from said
15 westerly right-of-way line and 865.496 feet (measured
16 perpendicularly) northerly from said northerly line of the
17 23rd Street viaduct; thence southwardly along a straight
18 line, a distance of 865.496 feet to a point on said
19 northerly line of the 23rd Street viaduct, which is 200.088
20 feet easterly from said westerly right-of-way line; and
21 thence eastwardly along the northerly line of said 23rd
22 Street viaduct, a distance of 433.847 feet to the point of
23 beginning.

24 PARCEL B - WEST 23RD STREET

25 Beginning on the easterly line of said Illinois Central
26 Railroad Company right-of-way (being also the westerly

1 line of Burnham Park, as said westerly line is described in
2 the 1919 Lake Front Ordinance), at the intersection of the
3 northerly line of the 23rd Street viaduct, being a line
4 60.00 feet (measured perpendicularly) northerly of and
5 parallel with the centerline of the existing structure; and
6 running thence westwardly along the northerly line of said
7 23rd Street viaduct, a distance of 433.847 feet, to a point
8 200.088 feet easterly from the westerly line of said
9 Illinois Central Railroad right-of-way; thence southwardly
10 along a straight line, a distance of 120.00 feet to a point
11 on the southerly line of said 23rd Street viaduct (being
12 the southerly line of the easement granted to the South
13 Park Commissioners dated September 25, 1922 as document No.
14 7803194), which point is 199.773 feet easterly of said
15 westerly right-of-way line; thence eastwardly along said
16 southerly line of the 23rd Street viaduct, a distance of
17 431.789 feet to said easterly right-of-way line; and thence
18 northwardly along said easterly right-of-way line a
19 distance of 120.024 feet to the point of beginning,
20 excepting therefrom that part of the land, property and
21 space conveyed to Amalgamated Trust and Savings Bank by
22 deed recorded September 21, 1970 as document No. 21270060,
23 in Cook County, Illinois.

24 PARCEL C - SOUTH OF 23RD STREET AND NORTH OF NORTH LINE OF

25 I-55

26 Beginning on the easterly line of said Illinois Central

1 Railroad Company right-of-way at the intersection of the
2 southerly line of the 23rd Street viaduct (being the
3 southerly line of the easement granted to the South Park
4 Commissioners dated September 25, 1922 as document No.
5 7803194); and running thence westwardly along said
6 southerly line of the 23rd Street viaduct, a distance of
7 431.789 feet, to a point 199.773 feet easterly from the
8 westerly line of said Illinois Central Railroad
9 right-of-way; thence southwardly along a straight line, a
10 distance of 169.071 feet to a point which is 199.328 feet
11 (measured perpendicularly) easterly from said westerly
12 right-of-way line; thence southwardly along a straight
13 line, a distance of 751.05 feet to a point which is 194.66
14 feet (measured perpendicularly) easterly from said
15 westerly right-of-way line and 920.105 feet (measured
16 perpendicularly) southerly from said southerly line of the
17 23rd Street viaduct; thence southwardly along a straight
18 line whose southerly terminus is a point which is 143.70
19 feet easterly from said westerly right-of-way line and
20 3387.819 feet northerly of the intersection of said
21 westerly right-of-way line with the northerly line of the
22 31st Street viaduct, (being a line 50.00 feet, measured
23 perpendicularly, northerly of and parallel with the South
24 line of the Southeast Fractional Quarter of said Section
25 27), as measured along said westerly line and a line
26 perpendicular thereto, a distance of 179.851 feet to an

1 intersection with a northerly line of the easement for the
2 overhead bridge structure of the Southwest Expressway
3 System (as described in Judgment Order No. 67 L 13579 in
4 the Circuit Court of Cook County), said northerly line
5 extending from a point of said westerly right-of-way line,
6 which is 142.47 feet (measured perpendicularly) North of
7 the easterly extension of the North line of E. 25th Street
8 (as shown in Walker Bros. Addition to Chicago, a
9 subdivision in the Northeast Fractional Quarter of Section
10 27 aforesaid) to a point which is 215.07 feet (measured
11 perpendicularly) North of said easterly extension of the
12 North line of E. 25th Street and 396.19 feet (measured
13 perpendicularly) westerly of the easterly line of said
14 Illinois central Railroad right-of-way (being also the
15 westerly line of Burnham Park, as said westerly line is
16 described by the City of Chicago by ordinance passed July
17 21, 1919 and recorded on March 5, 1920 in the Office of the
18 Recorder of Deeds of Cook County, Illinois, as document No.
19 6753370); thence northeastwardly along the northerly line
20 of the easement aforesaid, a distance of 36.733 feet to a
21 said point which is 215.07 feet (measured perpendicularly)
22 North of said easterly extension of the North line of E.
23 25th Street and 396.19 feet (measured perpendicularly)
24 westerly of said easterly right-of-way line; thence
25 northeastwardly continuing along said easement line, being
26 a straight line, a distance of 206.321 feet to a point

1 which is 352.76 feet (measured perpendicularly) North of
2 said easterly extension of the North line of E. 25th Street
3 and 211.49 feet (measured perpendicularly) westerly of
4 said easterly right-of-way line; thence northeastwardly
5 continuing along said easement line, being a straight line,
6 a distance of 206.308 feet to a point which is 537.36 feet
7 (measured perpendicularly) North of said easterly
8 extension of the North line of E. 25th Street and 73.66
9 feet (measured perpendicularly) westerly of said easterly
10 right-of-way line; thence northeastwardly continuing along
11 said easement line, being a straight line, a distance of
12 219.688 feet to a point on said easterly right-of-way line,
13 which point is 756.46 feet (measured perpendicularly)
14 North of said easterly extension of the North line of E.
15 25th Street; and thence northwardly along said easterly
16 right-of-way line, a distance of 652.596 feet, to the point
17 of beginning. Excepting therefrom that part of the land,
18 property and space conveyed to Amalgamated Trust Savings
19 Bank, as Trustee, under a trust agreement dated January 12,
20 1978 and known as Trust No. 3448, in Cook County, Illinois.

21 PARCEL D

22 All the space within the boundaries of the following
23 described perimeter between the horizontal plane of plus
24 27.00 feet and plus 47.3 feet Chicago City Datum:
25 Commencing at the Northeast corner of Lot 3 in Block 1 in
26 McCormick City Subdivision being a resubdivision of

1 McCormick Inn Subdivision (recorded September 26, 1962 as
2 Document No. 18601678) and a subdivision of adjacent lands
3 recorded January 12, 1971 as Document No. 21369281 in
4 Section 27, Township 39 North, Range 14, East of the Third
5 Principal Meridian, thence Westerly along the Northerly
6 line of said McCormick Inn Subdivision to a point which is
7 77 feet East of the Westerly line of McCormick Inn
8 Subdivision (lying at +27.00 feet C.C.D.) for a place of
9 beginning; thence Westerly a distance of 77.00 feet above
10 the horizontal plane +27.00 feet above Chicago City Datum
11 and below +47.3 feet above Chicago City Datum to the
12 Northwest corner of McCormick Inn Subdivision; thence
13 South along the West line of McCormick Inn Subdivision a
14 distance of 36 feet to a point; thence East 23 feet to a
15 point along a line which is perpendicular to the last
16 described line; thence North 12 feet to a point along a
17 line which is perpendicular to the last described line;
18 thence East 54 feet to a point along a line which is
19 perpendicular to the last described line; thence North 24
20 feet along a line which is perpendicular to the last
21 described line to the place of beginning. (Parcel D has
22 been included in this Act to provide a means for the
23 Authority to acquire an easement or fee title to a part of
24 McCormick Inn to permit the construction of the pedestrian
25 spine to connect the Project with Donnelley Hall.)
26 Containing 1,419,953 square feet (32.5970 acres) of land,

1 more or less.

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

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

26

ALSO

1 Beginning at the intersection of the center line of
2 East Cermak Road at its intersection with the center line
3 of South Indiana Avenue; thence northerly along the center
4 line of South Indiana Avenue to its intersection with the
5 center line of East Twenty-first Street; thence easterly
6 along said line to its intersection with the center line of
7 South Prairie Avenue; thence south along said line to its
8 intersection with the center line of East Cermak Road;
9 thence westerly along said line to the point of beginning.

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

11 (70 ILCS 210/3) (from Ch. 85, par. 1223)

12 Sec. 3. There is hereby created a political subdivision,
13 unit of local government with only those powers authorized by
14 law, body politic and municipal corporation by the name and
15 style of Metropolitan Public Pier and Exposition Authority in
16 the metropolitan area.

17 The Authority may sue and be sued in its corporate name but
18 execution shall not in any case issue against any real property
19 of the Authority. It may adopt a common seal and change the
20 same at pleasure. The principal office of the Authority shall
21 be in the City of Chicago.

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

23 (70 ILCS 210/5) (from Ch. 85, par. 1225)

24 Sec. 5. The Metropolitan Public Pier and Exposition

1 Authority shall also have the following rights and powers:

2 (a) To accept from Chicago Park Fair, a corporation, an
3 assignment of whatever sums of money it may have received
4 from the Fair and Exposition Fund, allocated by the
5 Department of Agriculture of the State of Illinois, and
6 Chicago Park Fair is hereby authorized to assign, set over
7 and transfer any of those funds to the Metropolitan Public
8 ~~Pier and~~ Exposition Authority. The Authority has the right
9 and power hereafter to receive sums as may be distributed
10 to it by the Department of Agriculture of the State of
11 Illinois from the Fair and Exposition Fund pursuant to the
12 provisions of Sections 5, 6i, and 28 of the State Finance
13 Act. All sums received by the Authority shall be held in
14 the sole custody of the secretary-treasurer of the
15 Metropolitan Public ~~Pier and~~ Exposition Board.

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

18 (c) To acquire, own, construct, equip, lease, operate
19 and maintain grounds, buildings and facilities to carry out
20 its corporate purposes and duties, and to carry out or
21 otherwise provide for the recreational, cultural,
22 commercial or residential development of Navy Pier,
23 including, but not limited to, the right to enter into a
24 lease, license, or management agreement with any person to
25 provide for the recreational, cultural, commercial or
26 residential development of Navy Pier, and to fix and

1 collect just, reasonable and nondiscriminatory charges for
2 the use thereof. The charges so collected shall be made
3 available to defray the reasonable expenses of the
4 Authority and to pay the principal of and the interest upon
5 any revenue bonds issued by the Authority. The Authority
6 shall be subject to and comply with the Lake Michigan and
7 Chicago Lakefront Protection Ordinance, the Chicago
8 Building Code, the Chicago Zoning Ordinance, and all
9 ordinances and regulations of the City of Chicago contained
10 in the following Titles of the Municipal Code of Chicago:
11 Businesses, Occupations and Consumer Protection; Health
12 and Safety; Fire Prevention; Public Peace, Morals and
13 Welfare; Utilities and Environmental Protection; Streets,
14 Public Ways, Parks, Airports and Harbors; Electrical
15 Equipment and Installation; Housing and Economic
16 Development (only Chapter 5-4 thereof); and Revenue and
17 Finance (only so far as such Title pertains to the
18 Authority's duty to collect taxes on behalf of the City of
19 Chicago).

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

22 (e) To lease any buildings to the Adjutant General of
23 the State of Illinois for the use of the Illinois National
24 Guard or the Illinois Naval Militia.

25 (f) To exercise the right of eminent domain by
26 condemnation proceedings in the manner provided by the

1 Eminent Domain Act, including, with respect to Site B only,
2 the authority to exercise quick take condemnation by
3 immediate vesting of title under Article 20 of the Eminent
4 Domain Act, to acquire any privately owned real or personal
5 property and, with respect to Site B only, public property
6 used for rail transportation purposes (but no such taking
7 of such public property shall, in the reasonable judgment
8 of the owner, interfere with such rail transportation) for
9 the lawful purposes of the Authority in Site A, at Navy
10 Pier, and at Site B. Just compensation for property taken
11 or acquired under this paragraph shall be paid in money or,
12 notwithstanding any other provision of this Act and with
13 the agreement of the owner of the property to be taken or
14 acquired, the Authority may convey substitute property or
15 interests in property or enter into agreements with the
16 property owner, including leases, licenses, or
17 concessions, with respect to any property owned by the
18 Authority, or may provide for other lawful forms of just
19 compensation to the owner. Any property acquired in
20 condemnation proceedings shall be used only as provided in
21 this Act. Except as otherwise provided by law, the City of
22 Chicago shall have a right of first refusal prior to any
23 sale of any such property by the Authority to a third party
24 other than substitute property. The Authority shall
25 develop and implement a relocation plan for businesses
26 displaced as a result of the Authority's acquisition of

1 property. The relocation plan shall be substantially
2 similar to provisions of the Uniform Relocation Assistance
3 and Real Property Acquisition Act and regulations
4 promulgated under that Act relating to assistance to
5 displaced businesses. To implement the relocation plan the
6 Authority may acquire property by purchase or gift or may
7 exercise the powers authorized in this subsection (f),
8 except the immediate vesting of title under Article 20 of
9 the Eminent Domain Act, to acquire substitute private
10 property within one mile of Site B for the benefit of
11 displaced businesses located on property being acquired by
12 the Authority. However, no such substitute property may be
13 acquired by the Authority unless the mayor of the
14 municipality in which the property is located certifies in
15 writing that the acquisition is consistent with the
16 municipality's land use and economic development policies
17 and goals. The acquisition of substitute property is
18 declared to be for public use. In exercising the powers
19 authorized in this subsection (f), the Authority shall use
20 its best efforts to relocate businesses within the area of
21 McCormick Place or, failing that, within the City of
22 Chicago.

23 (g) To enter into contracts relating to construction
24 projects which provide for the delivery by the contractor
25 of a completed project, structure, improvement, or
26 specific portion thereof, for a fixed maximum price, which

1 contract may provide that the delivery of the project,
2 structure, improvement, or specific portion thereof, for
3 the fixed maximum price is insured or guaranteed by a third
4 party capable of completing the construction.

5 (h) To enter into agreements with any person with
6 respect to the use and occupancy of the grounds, buildings,
7 and facilities of the Authority, including concession,
8 license, and lease agreements on terms and conditions as
9 the Authority determines. Notwithstanding Section 24,
10 agreements with respect to the use and occupancy of the
11 grounds, buildings, and facilities of the Authority for a
12 term of more than one year shall be entered into in
13 accordance with the procurement process provided for in
14 Section 25.1.

15 (i) To enter into agreements with any person with
16 respect to the operation and management of the grounds,
17 buildings, and facilities of the Authority or the provision
18 of goods and services on terms and conditions as the
19 Authority determines.

20 (j) After conducting the procurement process provided
21 for in Section 25.1, to enter into one or more contracts to
22 provide for the design and construction of all or part of
23 the Authority's Expansion Project grounds, buildings, and
24 facilities. Any contract for design and construction of the
25 Expansion Project shall be in the form authorized by
26 subsection (g), shall be for a fixed maximum price not in

1 excess of the funds that are authorized to be made
2 available for those purposes during the term of the
3 contract, and shall be entered into before commencement of
4 construction.

5 (k) To enter into agreements, including project
6 agreements with labor unions, that the Authority deems
7 necessary to complete the Expansion Project or any other
8 construction or improvement project in the most timely and
9 efficient manner and without strikes, picketing, or other
10 actions that might cause disruption or delay and thereby
11 add to the cost of the project.

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

25 No later than May 15 of each year, the Chief Executive
26 Officer of the ~~Metropolitan Pier and Exposition~~ Authority

1 shall certify to the State Comptroller and the State
2 Treasurer the amounts of incentive grant funds used during
3 the current fiscal year to provide incentives for
4 conventions, meetings, or trade shows that (i) have been
5 approved by the Authority, in consultation with an
6 organization meeting the qualifications set out in Section
7 5.6 of this Act, provided the Authority has entered into a
8 marketing agreement with such an organization, (ii)
9 demonstrate registered attendance in excess of 5,000
10 individuals or in excess of 10,000 individuals, as
11 appropriate, and (iii) but for the incentive, would not
12 have used the facilities of the Authority for the
13 convention, meeting, or trade show. The State Comptroller
14 may request that the Auditor General conduct an audit of
15 the accuracy of the certification. If the State Comptroller
16 determines by this process of certification that incentive
17 funds, in whole or in part, were disbursed by the Authority
18 by means other than in accordance with the standards of
19 this subsection (1), then any amount transferred to the
20 Metropolitan Pier and Exposition Authority Incentive Fund
21 shall be reduced during the next subsequent transfer in
22 direct proportion to that amount determined to be in
23 violation of the terms set forth in this subsection (1).

24 On July 15, 2012, the Comptroller shall order
25 transferred, and the Treasurer shall transfer, into the
26 Metropolitan Pier and Exposition Authority Incentive Fund

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

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

20 On July 15, 2014, and every year thereafter, the
21 Comptroller shall order transferred, and the Treasurer
22 shall transfer, into the Metropolitan Pier and Exposition
23 Authority Incentive Fund from the General Revenue Fund an
24 amount equal to the incentive grant funds certified by the
25 Chief Executive Officer as having been lawfully paid under
26 the provisions of this Section in the previous fiscal year

1 that have not otherwise been transferred into the
2 Metropolitan Pier and Exposition Authority Incentive Fund,
3 provided that (1) no transfers with respect to any previous
4 fiscal year shall be made after the transfer has been made
5 with respect to the 2017 fiscal year and (2) transfers in
6 excess of \$15,000,000 shall not be made in any fiscal year.

7 After a transfer has been made under this subsection
8 (1), the Chief Executive Officer shall file a request for
9 payment with the Comptroller evidencing that the incentive
10 grants have been made and the Comptroller shall thereafter
11 order paid, and the Treasurer shall pay, the requested
12 amounts to the ~~Metropolitan Pier and Exposition~~ Authority.

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

22 (1-5) The Village of Rosemont shall provide incentives
23 from amounts transferred into the Convention Center
24 Support Fund to retain and attract conventions, meetings,
25 or trade shows to the Donald E. Stephens Convention Center
26 under the terms set forth in this subsection (1-5).

1 No later than May 15 of each year, the Mayor of the
2 Village of Rosemont or his or her designee shall certify to
3 the State Comptroller and the State Treasurer the amounts
4 of incentive grant funds used during the previous fiscal
5 year to provide incentives for conventions, meetings, or
6 trade shows that (1) have been approved by the Village, (2)
7 demonstrate registered attendance in excess of 5,000
8 individuals, and (3) but for the incentive, would not have
9 used the Donald E. Stephens Convention Center facilities
10 for the convention, meeting, or trade show. The State
11 Comptroller may request that the Auditor General conduct an
12 audit of the accuracy of the certification.

13 If the State Comptroller determines by this process of
14 certification that incentive funds, in whole or in part,
15 were disbursed by the Village by means other than in
16 accordance with the standards of this subsection (1-5),
17 then the amount transferred to the Convention Center
18 Support Fund shall be reduced during the next subsequent
19 transfer in direct proportion to that amount determined to
20 be in violation of the terms set forth in this subsection
21 (1-5).

22 On July 15, 2012, and each year thereafter, the
23 Comptroller shall order transferred, and the Treasurer
24 shall transfer, into the Convention Center Support Fund
25 from the General Revenue Fund the amount of \$5,000,000 for
26 (i) incentives to attract large conventions, meetings, and

1 trade shows to the Donald E. Stephens Convention Center,
2 and (ii) to be used by the Village of Rosemont for the
3 repair, maintenance, and improvement of the Donald E.
4 Stephens Convention Center and for debt service on debt
5 instruments issued for those purposes by the village. No
6 later than 30 days after the transfer, the Comptroller
7 shall order paid, and the Treasurer shall pay, to the
8 Village of Rosemont the amounts transferred.

9 (m) To enter into contracts with any person conveying
10 the naming rights or other intellectual property rights
11 with respect to the grounds, buildings, and facilities of
12 the Authority.

13 (n) To enter into grant agreements with the Chicago
14 Convention and Tourism Bureau providing for the marketing
15 of the convention facilities to large and small
16 conventions, meetings, and trade shows and the promotion of
17 the travel industry in the City of Chicago, provided such
18 agreements meet the requirements of Section 5.6 of this
19 Act. Receipts of the Authority from the increase in the
20 airport departure tax authorized by Section 13(f) of this
21 amendatory Act of the 96th General Assembly and, subject to
22 appropriation to the Authority, funds deposited in the
23 Chicago Travel Industry Promotion Fund pursuant to Section
24 6 of the Hotel Operators' Occupation Tax Act shall be
25 granted to the Bureau for such purposes.

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

1 (70 ILCS 210/5.4)

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

3 (a) Legislative findings.

4 (1) The Authority is a political subdivision of the
5 State of Illinois subject to the plenary authority of the
6 General Assembly and was created for the benefit of the
7 general public to promote business, industry, commerce,
8 and tourism within the City of Chicago and the State of
9 Illinois.

10 (2) The Authority owns and operates McCormick Place and
11 Navy Pier, which have collectively 2.8 million square feet
12 of exhibit hall space, 700,000 square feet of meeting room
13 space.

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

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

1 (5) The Authority has a compelling and proprietary
2 interest in the success, competitiveness, and continued
3 viability of McCormick Place and Navy Pier as the owner and
4 operator of the convention facilities and its obligation to
5 ensure that these facilities produce sufficient operating
6 revenues.

7 (6) The Authority's convention facilities were
8 constructed and renovated through the issuance of public
9 bonds that are directly repaid by State hotel, auto rental,
10 food and beverage, and airport and departure taxes paid
11 principally by persons who attend, work at, exhibit, and
12 provide goods and services to conventions, shows,
13 exhibitions, and meetings at McCormick Place and Navy Pier.

14 (7) State law also dedicates State occupation and use
15 tax revenues to fulfill debt service obligations on these
16 bonds should State hotel, auto rental, food and beverage,
17 and airport and departure taxes fail to generate sufficient
18 revenue.

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

1 payments.

2 (9) In 2009, managers of the International Plastics
3 Showcase announced that 2009 was the last year they would
4 host their exhibition at McCormick Place, as they had since
5 1971, because union labor work rules and electric and food
6 service costs make it uneconomical for the show managers
7 and exhibitors to use McCormick Place as a convention venue
8 as compared to convention facilities in Orlando, Florida
9 and Las Vegas, Nevada. The exhibition used over 740,000
10 square feet of exhibit space, attracted over 43,000
11 attendees, generated \$4.8 million of revenues to McCormick
12 Place, and raised over \$200,000 in taxes to pay debt
13 service on convention facility bonds.

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

24 (11) The General Assembly created the Joint Committee
25 on the Metropolitan Pier and Exposition Authority to
26 conduct hearings and obtain facts to determine how union

1 labor work rules and electrical and food service costs make
2 McCormick Place and Navy Pier uneconomical as a convention
3 venue.

4 (12) Witness testimony and fact-gathering revealed
5 that while the skilled labor provided by trade unions at
6 McCormick Place and Navy Pier is second to none and is
7 actually "exported" to work on conventions and exhibitions
8 held in Orlando and Las Vegas, restrictive work rules on
9 the activities show exhibitors may perform present
10 exhibitors and show managers with an uninviting atmosphere
11 and result in significantly higher costs than competing
12 convention facilities.

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

19 (14) Witness testimony and fact-gathering further
20 revealed that the additional departure of conventions,
21 exhibitions, and trade shows from Authority facilities
22 threatens the continued economic viability of these
23 facilities and the stability of sufficient tax revenues
24 necessary to support debt service.

25 (15) In order to safeguard the Authority's and State of
26 Illinois' shared compelling and proprietary interests in

1 McCormick Place and Navy Pier and in response to local
2 economic needs, the provisions contained in this Section
3 set forth mandated changes and reforms to restore and
4 ensure that (i) the Authority's facilities remain
5 economically competitive with other convention venues and
6 (ii) conventions, exhibitions, trade shows, and other
7 meetings are attracted to and retained at Authority
8 facilities by producing an exhibitor-friendly environment
9 and by reducing costs for exhibitors and show managers.

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

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

24 "Booth" means the demarcated exhibit space of an
25 exhibitor on Authority premises.

1 "Contractor" or "show contractor" means any person who
2 contracts with the Authority, an exhibitor, or with the
3 manager of a show to provide any services related to
4 drayage, rigging, carpentry, decorating, electrical,
5 maintenance, mechanical, and food and beverage services or
6 related trades and duties for shows on Authority premises.

7 "Exhibitor" or "show exhibitor" means any person who
8 contracts with the Authority or with a manager or
9 contractor of a show held or to be held on Authority
10 premises.

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

14 "Hand tools" means cordless tools, power tools, and
15 other tools as determined by the Authority.

16 "Licensee" means any entity that uses the Authority's
17 premises.

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

20 "Personally owned vehicles" means the vehicles owned
21 by show exhibitors or the show management, excluding
22 commercially registered trucks, vans, and other vehicles
23 as determined by the Authority.

24 "Premises" means grounds, buildings, and facilities of
25 the Authority.

26 "Show" means a convention, exposition, trade show,

1 event, or meeting held on Authority premises by a show
2 manager or show contractor on behalf of a show manager.

3 "2011 Settlement Agreement" means the agreement that
4 the Authority made and entered into with the Chicago
5 Regional Council of Carpenters, not including any
6 revisions or amendments, and filed with the Illinois
7 Secretary of State Index Department and designated as
8 97-GA-A01.

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

13 (c) Exhibitor rights.

14 In order to control costs, increase the
15 competitiveness, and promote and provide for the economic
16 stability of Authority premises, all Authority contracts
17 with exhibitors, contractors, and managers shall include
18 the following minimum terms and conditions:

19 (1) Consistent with safety and the skills and training
20 necessary to perform the task, as determined by the
21 Authority, an exhibitor and exhibitor employees are
22 permitted in a booth of any size with the use of the
23 exhibitor's ladders and hand tools to:

24 (i) set-up and dismantle exhibits displayed on
25 Authority premises;

1 (ii) assemble and disassemble materials,
2 machinery, or equipment on Authority premises; and

3 (iii) install all signs, graphics, props,
4 balloons, other decorative items, and the exhibitor's
5 own drapery, including the skirting of exhibitor
6 tables, on the Authority's premises.

7 (2) An exhibitor and exhibitor employees are permitted
8 in a booth of any size to deliver, set-up, plug in,
9 interconnect, and operate an exhibitor's electrical
10 equipment, computers, audio-visual devices, and other
11 equipment.

12 (3) An exhibitor and exhibitor employees are permitted
13 in a booth of any size to skid, position, and re-skid all
14 exhibitor material, machinery, and equipment on Authority
15 premises.

16 (4) An exhibitor and exhibitor employees are
17 prohibited at any time from using scooters, forklifts,
18 pallet jacks, condors, scissors lifts, motorized dollies,
19 or similar motorized or hydraulic equipment on Authority
20 premises.

21 (5) The Authority shall designate areas, in its
22 discretion, where exhibitors may unload and load exhibitor
23 materials from privately owned vehicles at Authority
24 premises with the use of non-motorized hand trucks and
25 dollies.

26 (6) On Monday through Friday for any consecutive 8-hour

1 period during the hours of 6:00 a.m. and 10:00 p.m., union
2 employees on Authority premises shall be paid
3 straight-time hourly wages plus fringe benefits. Union
4 employees shall be paid straight-time and a half hourly
5 wages plus fringe benefits for labor services provided
6 after any consecutive 8-hour period; provided, however,
7 that between the hours of midnight and 6:00 a.m. union
8 employees shall be paid double straight-time wages plus
9 fringe benefits for labor services.

10 (7) On Monday through Friday for any consecutive 8-hour
11 period during the hours of 6:00 a.m. and 10:00 p.m., a show
12 manager or contractor shall charge an exhibitor only for
13 labor services provided by union employees on Authority
14 premises based on straight-time hourly wages plus fringe
15 benefits along with a reasonable mark-up. After any
16 consecutive 8-hour period, a show manager or contractor
17 shall charge an exhibitor only for labor services provided
18 by union employees based on straight-time and a half hourly
19 wages plus fringe benefits along with a reasonable mark-up;
20 provided, however, that between the hours of midnight and
21 6:00 a.m. a show manager or contractor shall charge an
22 exhibitor only for labor services provided by union
23 employees based on double straight-time wages plus fringe
24 benefits along with a reasonable mark-up.

25 (8) (Blank).

26 (9) (Blank).

1 (10) (Blank).

2 (11) (Blank).

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

1 (13) (Blank).

2 (14) An exhibitor or show manager may request by name
3 specific union employees to provide labor services on
4 Authority premises consistent with all State and federal
5 laws. Union employees requested by an exhibitor shall take
6 priority over union employees requested by a show manager.

7 (15) A show manager or show contractor on behalf of a
8 show manager may retain an electrical contractor approved
9 by the Authority or Authority-provisioned electrical
10 services to provide electrical services on the premises. If
11 a show manager or show contractor on behalf of a show
12 manager retains Authority-provisioned electrical services,
13 then the Authority shall offer these services at a rate not
14 to exceed the cost of providing those services.

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

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

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

24 (19) A show manager or contractor shall charge an
25 exhibitor only for labor services provided by union
26 employees on Authority premises on a minimum half-hour

1 basis.

2 The Authority has the power to implement, enforce, and
3 administer the exhibitor rights set forth in this subsection,
4 including the promulgation of rules. The Authority also has the
5 power to determine violations of this subsection and implement
6 appropriate remedies, including, but not limited to, barring
7 violators from Authority premises. The provisions set forth in
8 this Section are binding and equally applicable to any show
9 conducted at Navy Pier, and this statement of the law is
10 declarative of existing law and shall not be construed as a new
11 enactment. The Authority may waive the applicability of only
12 item (6) of this subsection (c) to the extent necessary and
13 required to comply with paragraph 1 of Section F of the 2011
14 Settlement Agreement, as set forth on Page 12 of that
15 Agreement.

16 (d) Advisory Council.

17 (1) An Advisory Council is hereby established to ensure
18 an active and productive dialogue between all affected
19 stakeholders to ensure exhibitor satisfaction for
20 conventions, exhibitions, trade shows, and meetings held
21 on Authority premises.

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

25 (3) The Council shall hold meetings no less than once

1 every 90 days.

2 (e) Audit of exhibitor rights.

3 The Authority shall retain the services of a person to
4 complete, at least once per calendar year, a financial
5 statement audit and compliance attestation engagement that may
6 consist of an examination or an agreed-upon procedures
7 engagement that, in the opinion of the licensed public
8 accounting firm selected by the Authority in accordance with
9 the provisions of this Act and with the concurrence of the
10 Authority, is better suited to determine and verify compliance
11 with the exhibitor rights set forth in this Section, and that
12 cost reductions or other efficiencies resulting from the
13 exhibitor rights have been fairly passed along to exhibitors.
14 In the event an agreed-upon procedures engagement is performed,
15 the Authority shall first consult with the Advisory Committee
16 and solicit its suggestions and advice with respect to the
17 specific procedures to be agreed upon in the engagement.
18 Thereafter, the public accounting firm and the Authority shall
19 agree upon the specific procedures to be followed in the
20 engagement. It is intended that the design of the engagement
21 and the procedures to be followed shall allow for flexibility
22 in targeting specific areas for examination and to revise the
23 procedures where appropriate for achieving the purpose of the
24 engagement. The financial statement audit shall be performed in
25 accordance with generally accepted auditing standards. The

1 compliance attestation engagement shall be (i) performed in
2 accordance with attestation standards established by the
3 American Institute of Certified Public Accountants and shall
4 examine the compliance with the requirements set forth in this
5 Section and (ii) conducted by a licensed public accounting
6 firm, selected by the Authority from a list of firms
7 prequalified to do business with the Illinois Auditor General.
8 Upon request, a show contractor or manager shall provide the
9 Authority or person retained to provide attestation services
10 with any information and other documentation reasonably
11 necessary to perform the obligations set forth in this
12 subsection. Upon completion, the report shall be submitted to
13 the Authority and made publicly available on the Authority's
14 website.

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

24 (f) Exhibitor service reforms. The Authority shall make every
25 effort to substantially reduce exhibitor's costs for

1 participating in shows.

2 (1) Any contract to provide food or beverage services
3 in the buildings and facilities of the Authority, except
4 Navy Pier, shall be provided at a rate not to exceed the
5 cost established in the contract. The Board shall
6 periodically review all food and beverage contracts.

7 (2) A department or unit of the Authority shall not
8 serve as the exclusive provider of electrical services.

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

12 (g) Severability. If any provision of this Section or its
13 application to any person or circumstance is held invalid, the
14 invalidity of that provision or application does not affect
15 other provisions or applications of this Section that can be
16 given effect without the invalid provision or application.

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

18 (70 ILCS 210/10.3 new)

19 Sec. 10.3. Contracts and leases for energy conservation
20 measures.

21 (a) As used in this Section, "energy conservation measure"
22 means any improvement, repair, alteration, or betterment of any
23 building or facility owned or operated by the Authority or any
24 equipment, fixture, or furnishing to be added to or used in any

1 such building or facility that is designed to reduce energy
2 consumption or operating costs.

3 (b) The Authority may enter into an installment payment
4 contract or lease purchase agreement with any party for the
5 funding or financing of the purchase and installation of energy
6 conservation measures and may execute a mortgage on, grant a
7 lien on, or grant any other security interest in the energy
8 conservation measure.

9 (70 ILCS 210/13) (from Ch. 85, par. 1233)

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

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

1 The tax imposed under this subsection and all civil
2 penalties that may be assessed as an incident to that tax shall
3 be collected and enforced by the Illinois Department of
4 Revenue. The Department shall have full power to administer and
5 enforce this subsection, to collect all taxes and penalties so
6 collected in the manner provided in this subsection, and to
7 determine all rights to credit memoranda arising on account of
8 the erroneous payment of tax or penalty under this subsection.
9 In the administration of and compliance with this subsection,
10 the Department and persons who are subject to this subsection
11 shall have the same rights, remedies, privileges, immunities,
12 powers, and duties, shall be subject to the same conditions,
13 restrictions, limitations, penalties, exclusions, exemptions,
14 and definitions of terms, and shall employ the same modes of
15 procedure applicable to this Retailers' Occupation Tax as are
16 prescribed in Sections 1, 2 through 2-65 (in respect to all
17 provisions of those Sections other than the State rate of
18 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
19 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
20 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January
21 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and
22 after January 1, 1994, all applicable provisions of the Uniform
23 Penalty and Interest Act that are not inconsistent with this
24 Act, as fully as if provisions contained in those Sections of
25 the Retailers' Occupation Tax Act were set forth in this
26 subsection.

1 Persons subject to any tax imposed under the authority
2 granted in this subsection may reimburse themselves for their
3 seller's tax liability under this subsection by separately
4 stating that tax as an additional charge, which charge may be
5 stated in combination, in a single amount, with State taxes
6 that sellers are required to collect under the Use Tax Act,
7 pursuant to bracket schedules as the Department may prescribe.
8 The retailer filing the return shall, at the time of filing the
9 return, pay to the Department the amount of tax imposed under
10 this subsection, less a discount of 1.75%, which is allowed to
11 reimburse the retailer for the expenses incurred in keeping
12 records, preparing and filing returns, remitting the tax, and
13 supplying data to the Department on request.

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

23 Nothing in this subsection authorizes the Authority to
24 impose a tax upon the privilege of engaging in any business
25 that under the Constitution of the United States may not be
26 made the subject of taxation by this State.

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 under this subsection for deposit into
4 a trust fund held outside of the State Treasury.

5 As soon as possible after the first day of each month,
6 beginning January 1, 2011, upon certification of the Department
7 of Revenue, the Comptroller shall order transferred, and the
8 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
9 local sales tax increment, as defined in the Innovation
10 Development and Economy Act, collected under this subsection
11 during the second preceding calendar month for sales within a
12 STAR bond district.

13 After the monthly transfer to the STAR Bonds Revenue Fund,
14 on or before the 25th day of each calendar month, the
15 Department shall prepare and certify to the Comptroller the
16 amounts to be paid under subsection (g) of this Section, which
17 shall be the amounts, not including credit memoranda, collected
18 under this subsection during the second preceding calendar
19 month by the Department, less any amounts determined by the
20 Department to be necessary for the payment of refunds, less
21 1.5% of such balance, which sum shall be deposited by the State
22 Treasurer into the Tax Compliance and Administration Fund in
23 the State Treasury from which it shall be appropriated to the
24 Department to cover the costs of the Department in
25 administering and enforcing the provisions of this subsection,
26 and less any amounts that are transferred to the STAR Bonds

1 Revenue Fund. Within 10 days after receipt by the Comptroller
2 of the certification, the Comptroller shall cause the orders to
3 be drawn for the remaining amounts, and the Treasurer shall
4 administer those amounts as required in subsection (g).

5 A certificate of registration issued by the Illinois
6 Department of Revenue to a retailer under the Retailers'
7 Occupation Tax Act shall permit the registrant to engage in a
8 business that is taxed under the tax imposed under this
9 subsection, and no additional registration shall be required
10 under the ordinance imposing the tax or under this subsection.

11 A certified copy of any ordinance imposing or discontinuing
12 any tax under this subsection or effecting a change in the rate
13 of that tax shall be filed with the Department, whereupon the
14 Department shall proceed to administer and enforce this
15 subsection on behalf of the Authority as of the first day of
16 the third calendar month following the date of filing.

17 The tax authorized to be levied under this subsection may
18 be levied within all or any part of the following described
19 portions of the metropolitan area:

20 (1) that portion of the City of Chicago located within
21 the following area: Beginning at the point of intersection
22 of the Cook County - DuPage County line and York Road, then
23 North along York Road to its intersection with Touhy
24 Avenue, then east along Touhy Avenue to its intersection
25 with the Northwest Tollway, then southeast along the
26 Northwest Tollway to its intersection with Lee Street, then

1 south along Lee Street to Higgins Road, then south and east
2 along Higgins Road to its intersection with Mannheim Road,
3 then south along Mannheim Road to its intersection with
4 Irving Park Road, then west along Irving Park Road to its
5 intersection with the Cook County - DuPage County line,
6 then north and west along the county line to the point of
7 beginning; and

8 (2) that portion of the City of Chicago located within
9 the following area: Beginning at the intersection of West
10 55th Street with Central Avenue, then east along West 55th
11 Street to its intersection with South Cicero Avenue, then
12 south along South Cicero Avenue to its intersection with
13 West 63rd Street, then west along West 63rd Street to its
14 intersection with South Central Avenue, then north along
15 South Central Avenue to the point of beginning; and

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

1 ~~E. Stevenson Expressway~~ extended east to that shoreline
2 intersect, then west along a line 150 feet south of the
3 south line of East 55th Street to a point 150 feet west of
4 the west line of South Cottage Grove Avenue, then north
5 along a line 150 feet west of the west line of South
6 Cottage Grove Avenue to a point 150 feet south of the south
7 line of East 51st Street, then west along a line 150 feet
8 south of the south line of East and West 51st Street to the
9 Dan Ryan Expressway, then north along the Dan Ryan
10 Expressway to a point 150 feet south of the south line of
11 West Pershing Road, then west along a line 150 feet south
12 of the south line of West Pershing Road ~~the Adlai E.~~
13 ~~Stevenson Expressway~~ to a point 150 feet west of the west
14 line of South Western Ashland Avenue, then north along a
15 line 150 feet west of the west line of South and North
16 Western Ashland Avenue to the point of beginning.

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

1 (c) By ordinance the Authority shall, as soon as
2 practicable after July 1, 1992 (the effective date of Public
3 Act 87-733), impose an occupation tax upon all persons engaged
4 in the corporate limits of the City of Chicago in the business
5 of renting, leasing, or letting rooms in a hotel, as defined in
6 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
7 the gross rental receipts from the renting, leasing, or letting
8 of hotel rooms within the City of Chicago, excluding, however,
9 from gross rental receipts the proceeds of renting, leasing, or
10 letting to permanent residents of a hotel, as defined in that
11 Act. Gross rental receipts shall not include charges that are
12 added on account of the liability arising from any tax imposed
13 by the State or any governmental agency on the occupation of
14 renting, leasing, or letting rooms in a hotel.

15 The tax imposed by the Authority under this subsection and
16 all civil penalties that may be assessed as an incident to that
17 tax shall be collected and enforced by the Illinois Department
18 of Revenue. The certificate of registration that is issued by
19 the Department to a lessor under the Hotel Operators'
20 Occupation Tax Act shall permit that registrant to engage in a
21 business that is taxable under any ordinance enacted under this
22 subsection without registering separately with the Department
23 under that ordinance or under this subsection. The Department
24 shall have full power to administer and enforce this
25 subsection, to collect all taxes and penalties due under this
26 subsection, to dispose of taxes and penalties so collected in

1 the manner provided in this subsection, and to determine all
2 rights to credit memoranda arising on account of the erroneous
3 payment of tax or penalty under this subsection. In the
4 administration of and compliance with this subsection, the
5 Department and persons who are subject to this subsection shall
6 have the same rights, remedies, privileges, immunities,
7 powers, and duties, shall be subject to the same conditions,
8 restrictions, limitations, penalties, and definitions of
9 terms, and shall employ the same modes of procedure as are
10 prescribed in the Hotel Operators' Occupation Tax Act (except
11 where that Act is inconsistent with this subsection), as fully
12 as if the provisions contained in the Hotel Operators'
13 Occupation Tax Act were set out in this subsection.

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

23 Persons subject to any tax imposed under the authority
24 granted in this subsection may reimburse themselves for their
25 tax liability for that tax by separately stating that tax as an
26 additional charge, which charge may be stated in combination,

1 in a single amount, with State taxes imposed under the Hotel
2 Operators' Occupation Tax Act, the municipal tax imposed under
3 Section 8-3-13 of the Illinois Municipal Code, and the tax
4 imposed under Section 19 of the Illinois Sports Facilities
5 Authority Act.

6 The person filing the return shall, at the time of filing
7 the return, pay to the Department the amount of tax, less a
8 discount of 2.1% or \$25 per calendar year, whichever is
9 greater, which is allowed to reimburse the operator for the
10 expenses incurred in keeping records, preparing and filing
11 returns, remitting the tax, and supplying data to the
12 Department on request.

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

1 Authority, shall prepare and certify to the State Comptroller
2 the amount to be transferred into the Tax Compliance and
3 Administration Fund under this subsection. Within 10 days after
4 receipt by the Comptroller of the Department's certification,
5 the Comptroller shall cause the orders to be drawn for such
6 amounts, and the Treasurer shall administer the amounts
7 distributed to the Authority as required in subsection (g).

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

15 (d) By ordinance the Authority shall, as soon as
16 practicable after July 1, 1992 (the effective date of Public
17 Act 87-733), impose a tax upon all persons engaged in the
18 business of renting automobiles in the metropolitan area at the
19 rate of 6% of the gross receipts from that business, except
20 that no tax shall be imposed on the business of renting
21 automobiles for use as taxicabs or in livery service. The tax
22 imposed under this subsection and all civil penalties that may
23 be assessed as an incident to that tax shall be collected and
24 enforced by the Illinois Department of Revenue. The certificate
25 of registration issued by the Department to a retailer under
26 the Retailers' Occupation Tax Act or under the Automobile

1 Renting Occupation and Use Tax Act shall permit that person to
2 engage in a business that is taxable under any ordinance
3 enacted under this subsection without registering separately
4 with the Department under that ordinance or under this
5 subsection. The Department shall have full power to administer
6 and enforce this subsection, to collect all taxes and penalties
7 due under this subsection, to dispose of taxes and penalties so
8 collected in the manner provided in this subsection, and to
9 determine all rights to credit memoranda arising on account of
10 the erroneous payment of tax or penalty under this subsection.
11 In the administration of and compliance with this subsection,
12 the Department and persons who are subject to this subsection
13 shall have the same rights, remedies, privileges, immunities,
14 powers, and duties, be subject to the same conditions,
15 restrictions, limitations, penalties, and definitions of
16 terms, and employ the same modes of procedure as are prescribed
17 in Sections 2 and 3 (in respect to all provisions of those
18 Sections other than the State rate of tax; and in respect to
19 the provisions of the Retailers' Occupation Tax Act referred to
20 in those Sections, except as to the disposition of taxes and
21 penalties collected, except for the provision allowing
22 retailers a deduction from the tax to cover certain costs, and
23 except that credit memoranda issued under this subsection may
24 not be used to discharge any State tax liability) of the
25 Automobile Renting Occupation and Use Tax Act, as fully as if
26 provisions contained in those Sections of that Act were set

1 forth in this subsection.

2 Persons subject to any tax imposed under the authority
3 granted in this subsection may reimburse themselves for their
4 tax liability under this subsection by separately stating that
5 tax as an additional charge, which charge may be stated in
6 combination, in a single amount, with State tax that sellers
7 are required to collect under the Automobile Renting Occupation
8 and Use Tax Act, pursuant to bracket schedules as the
9 Department may prescribe.

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

19 Except as otherwise provided in this paragraph, the
20 Department shall forthwith pay over to the State Treasurer, ex
21 officio, as trustee, all taxes and penalties collected under
22 this subsection for deposit into a trust fund held outside the
23 State Treasury. On or before the 25th day of each calendar
24 month, the Department shall certify to the Comptroller the
25 amounts to be paid under subsection (g) of this Section (not
26 including credit memoranda) collected under this subsection

1 during the second preceding calendar month by the Department,
2 less any amount determined by the Department to be necessary
3 for payment of refunds, less 1.5% of the remainder, which the
4 Department shall transfer into the Tax Compliance and
5 Administration Fund. The Department, at the time of each
6 monthly disbursement to the Authority, shall prepare and
7 certify to the State Comptroller the amount to be transferred
8 into the Tax Compliance and Administration Fund under this
9 subsection. Within 10 days after receipt by the Comptroller of
10 the Department's certification, the Comptroller shall cause
11 the orders to be drawn for such amounts, and the Treasurer
12 shall administer the amounts distributed to the Authority as
13 required in subsection (g).

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

18 A certified copy of any ordinance imposing or discontinuing
19 a tax under this subsection or effecting a change in the rate
20 of that tax shall be filed with the Illinois Department of
21 Revenue, whereupon the Department shall proceed to administer
22 and enforce this subsection on behalf of the Authority as of
23 the first day of the third calendar month following the date of
24 filing.

25 (e) By ordinance the Authority shall, as soon as
26 practicable after July 1, 1992 (the effective date of Public

1 Act 87-733), impose a tax upon the privilege of using in the
2 metropolitan area an automobile that is rented from a rentor
3 outside Illinois and is titled or registered with an agency of
4 this State's government at a rate of 6% of the rental price of
5 that automobile, except that no tax shall be imposed on the
6 privilege of using automobiles rented for use as taxicabs or in
7 livery service. The tax shall be collected from persons whose
8 Illinois address for titling or registration purposes is given
9 as being in the metropolitan area. The tax shall be collected
10 by the Department of Revenue for the Authority. The tax must be
11 paid to the State or an exemption determination must be
12 obtained from the Department of Revenue before the title or
13 certificate of registration for the property may be issued. The
14 tax or proof of exemption may be transmitted to the Department
15 by way of the State agency with which or State officer with
16 whom the tangible personal property must be titled or
17 registered if the Department and that agency or State officer
18 determine that this procedure will expedite the processing of
19 applications for title or registration.

20 The Department shall have full power to administer and
21 enforce this subsection, to collect all taxes, penalties, and
22 interest due under this subsection, to dispose of taxes,
23 penalties, and interest so collected in the manner provided in
24 this subsection, and to determine all rights to credit
25 memoranda or refunds arising on account of the erroneous
26 payment of tax, penalty, or interest under this subsection. In

1 the administration of and compliance with this subsection, the
2 Department and persons who are subject to this subsection shall
3 have the same rights, remedies, privileges, immunities,
4 powers, and duties, be subject to the same conditions,
5 restrictions, limitations, penalties, and definitions of
6 terms, and employ the same modes of procedure as are prescribed
7 in Sections 2 and 4 (except provisions pertaining to the State
8 rate of tax; and in respect to the provisions of the Use Tax
9 Act referred to in that Section, except provisions concerning
10 collection or refunding of the tax by retailers, except the
11 provisions of Section 19 pertaining to claims by retailers,
12 except the last paragraph concerning refunds, and except that
13 credit memoranda issued under this subsection may not be used
14 to discharge any State tax liability) of the Automobile Renting
15 Occupation and Use Tax Act, as fully as if provisions contained
16 in those Sections of that Act were set forth in this
17 subsection.

18 Whenever the Department determines that a refund should be
19 made under this subsection to a claimant instead of issuing a
20 credit memorandum, the Department shall notify the State
21 Comptroller, who shall cause a warrant to be drawn for the
22 amount specified and to the person named in the notification
23 from the Department. The refund shall be paid by the State
24 Treasurer out of the Metropolitan Public Pier ~~and~~ Exposition
25 Authority trust fund held by the State Treasurer as trustee for
26 the Authority.

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

23 A certified copy of any ordinance imposing or discontinuing
24 a tax or effecting a change in the rate of that tax shall be
25 filed with the Illinois Department of Revenue, whereupon the
26 Department shall proceed to administer and enforce this

1 subsection on behalf of the Authority as of the first day of
2 the third calendar month following the date of filing.

3 (f) By ordinance the Authority shall, as soon as
4 practicable after July 1, 1992 (the effective date of Public
5 Act 87-733), impose an occupation tax on all persons, other
6 than a governmental agency, engaged in the business of
7 providing ground transportation for hire to passengers in the
8 metropolitan area at a rate of (i) \$4 per taxi or livery
9 vehicle departure with passengers for hire from commercial
10 service airports in the metropolitan area, (ii) for each
11 departure with passengers for hire from a commercial service
12 airport in the metropolitan area in a bus or van operated by a
13 person other than a person described in item (iii): \$18 per bus
14 or van with a capacity of 1-12 passengers, \$36 per bus or van
15 with a capacity of 13-24 passengers, and \$54 per bus or van
16 with a capacity of over 24 passengers, and (iii) for each
17 departure with passengers for hire from a commercial service
18 airport in the metropolitan area in a bus or van operated by a
19 person regulated by the Interstate Commerce Commission or
20 Illinois Commerce Commission, operating scheduled service from
21 the airport, and charging fares on a per passenger basis: \$2
22 per passenger for hire in each bus or van. The term "commercial
23 service airports" means those airports receiving scheduled
24 passenger service and enplaning more than 100,000 passengers
25 per year.

26 In the ordinance imposing the tax, the Authority may

1 provide for the administration and enforcement of the tax and
2 the collection of the tax from persons subject to the tax as
3 the Authority determines to be necessary or practicable for the
4 effective administration of the tax. The Authority may enter
5 into agreements as it deems appropriate with any governmental
6 agency providing for that agency to act as the Authority's
7 agent to collect the tax.

8 In the ordinance imposing the tax, the Authority may
9 designate a method or methods for persons subject to the tax to
10 reimburse themselves for the tax liability arising under the
11 ordinance (i) by separately stating the full amount of the tax
12 liability as an additional charge to passengers departing the
13 airports, (ii) by separately stating one-half of the tax
14 liability as an additional charge to both passengers departing
15 from and to passengers arriving at the airports, or (iii) by
16 some other method determined by the Authority.

17 All taxes, penalties, and interest collected under any
18 ordinance adopted under this subsection, less any amounts
19 determined to be necessary for the payment of refunds and less
20 the taxes, penalties, and interest attributable to any increase
21 in the rate of tax authorized by Public Act 96-898, shall be
22 paid forthwith to the State Treasurer, ex officio, for deposit
23 into a trust fund held outside the State Treasury and shall be
24 administered by the State Treasurer as provided in subsection
25 (g) of this Section. All taxes, penalties, and interest
26 attributable to any increase in the rate of tax authorized by

1 Public Act 96-898 shall be paid by the State Treasurer as
2 follows: 25% for deposit into the Convention Center Support
3 Fund, to be used by the Village of Rosemont for the repair,
4 maintenance, and improvement of the Donald E. Stephens
5 Convention Center and for debt service on debt instruments
6 issued for those purposes by the village and 75% to the
7 Authority to be used for grants to an organization meeting the
8 qualifications set out in Section 5.6 of this Act, provided the
9 ~~Metropolitan Pier and Exposition~~ Authority has entered into a
10 marketing agreement with such an organization.

11 (g) Amounts deposited from the proceeds of taxes imposed by
12 the Authority under subsections (b), (c), (d), (e), and (f) of
13 this Section and amounts deposited under Section 19 of the
14 Illinois Sports Facilities Authority Act shall be held in a
15 trust fund outside the State Treasury and, other than the
16 amounts transferred into the Tax Compliance and Administration
17 Fund under subsections (b), (c), (d), and (e), shall be
18 administered by the Treasurer as follows:

19 (1) An amount necessary for the payment of refunds with
20 respect to those taxes shall be retained in the trust fund
21 and used for those payments.

22 (2) On July 20 and on the 20th of each month
23 thereafter, provided that the amount requested in the
24 annual certificate of the Chairman of the Authority filed
25 under Section 8.25f of the State Finance Act has been
26 appropriated for payment to the Authority, 1/8 of the local

1 tax transfer amount, together with any cumulative
2 deficiencies in the amounts transferred into the McCormick
3 Place Expansion Project Fund under this subparagraph (2)
4 during the fiscal year for which the certificate has been
5 filed, shall be transferred from the trust fund into the
6 McCormick Place Expansion Project Fund in the State
7 treasury until 100% of the local tax transfer amount has
8 been so transferred. "Local tax transfer amount" shall mean
9 the amount requested in the annual certificate, minus the
10 reduction amount. "Reduction amount" shall mean \$41.7
11 million in fiscal year 2011, \$36.7 million in fiscal year
12 2012, \$36.7 million in fiscal year 2013, \$36.7 million in
13 fiscal year 2014, and \$31.7 million in each fiscal year
14 thereafter until 2032, provided that the reduction amount
15 shall be reduced by (i) the amount certified by the
16 Authority to the State Comptroller and State Treasurer
17 under Section 8.25 of the State Finance Act, as amended,
18 with respect to that fiscal year and (ii) in any fiscal
19 year in which the amounts deposited in the trust fund under
20 this Section exceed \$343,300,000 ~~\$318.3 million~~, exclusive
21 of amounts set aside for refunds and for the reserve
22 account, one dollar for each dollar of the deposits in the
23 trust fund above \$343,300,000 ~~\$318.3 million~~ with respect
24 to that year, exclusive of amounts set aside for refunds
25 and for the reserve account.

26 (3) On July 20, 2010, the Comptroller shall certify to

1 the Governor, the Treasurer, and the Chairman of the
2 Authority the 2010 deficiency amount, which means the
3 cumulative amount of transfers that were due from the trust
4 fund to the McCormick Place Expansion Project Fund in
5 fiscal years 2008, 2009, and 2010 under Section 13(g) of
6 this Act, as it existed prior to May 27, 2010 (the
7 effective date of Public Act 96-898), but not made. On July
8 20, 2011 and on July 20 of each year through July 20, 2014,
9 the Treasurer shall calculate for the previous fiscal year
10 the surplus revenues in the trust fund and pay that amount
11 to the Authority. On July 20, 2015 and on July 20 of each
12 year thereafter to and including July 20, 2017, as long as
13 bonds and notes issued under Section 13.2 or bonds and
14 notes issued to refund those bonds and notes are
15 outstanding, the Treasurer shall calculate for the
16 previous fiscal year the surplus revenues in the trust fund
17 and pay one-half of that amount to the State Treasurer for
18 deposit into the General Revenue Fund until the 2010
19 deficiency amount has been paid and shall pay the balance
20 of the surplus revenues to the Authority. On July 20, 2018
21 and on July 20 of each year thereafter, the Treasurer shall
22 calculate for the previous fiscal year the surplus revenues
23 in the trust fund and pay all of such surplus revenues to
24 the State Treasurer for deposit into the General Revenue
25 Fund until the 2010 deficiency amount has been paid. After
26 the 2010 deficiency amount has been paid, the Treasurer

1 shall pay the balance of the surplus revenues to the
2 Authority. "Surplus revenues" means the amounts remaining
3 in the trust fund on June 30 of the previous fiscal year
4 (A) after the State Treasurer has set aside in the trust
5 fund (i) amounts retained for refunds under subparagraph
6 (1) and (ii) any amounts necessary to meet the reserve
7 account amount and (B) after the State Treasurer has
8 transferred from the trust fund to the General Revenue Fund
9 100% of any post-2010 deficiency amount. "Reserve account
10 amount" means \$15 million in fiscal year 2011 and \$30
11 million in each fiscal year thereafter. The reserve account
12 amount shall be set aside in the trust fund and used as a
13 reserve to be transferred to the McCormick Place Expansion
14 Project Fund in the event the proceeds of taxes imposed
15 under this Section 13 are not sufficient to fund the
16 transfer required in subparagraph (2). "Post-2010
17 deficiency amount" means any deficiency in transfers from
18 the trust fund to the McCormick Place Expansion Project
19 Fund with respect to fiscal years 2011 and thereafter. It
20 is the intention of this subparagraph (3) that no surplus
21 revenues shall be paid to the Authority with respect to any
22 year in which a post-2010 deficiency amount has not been
23 satisfied by the Authority.

24 Moneys received by the Authority as surplus revenues may be
25 used (i) for the purposes of paying debt service on the bonds
26 and notes issued by the Authority, including early redemption

1 of those bonds or notes, (ii) for the purposes of repair,
2 replacement, and improvement of the grounds, buildings, and
3 facilities of the Authority, and (iii) for the corporate
4 purposes of the Authority in fiscal years 2011 through 2015 in
5 an amount not to exceed \$20,000,000 annually or \$80,000,000
6 total, which amount shall be reduced \$0.75 for each dollar of
7 the receipts of the Authority in that year from any contract
8 entered into with respect to naming rights at McCormick Place
9 under Section 5(m) of this Act. When bonds and notes issued
10 under Section 13.2, or bonds or notes issued to refund those
11 bonds and notes, are no longer outstanding, the balance in the
12 trust fund shall be paid to the Authority.

13 (h) The ordinances imposing the taxes authorized by this
14 Section shall be repealed when bonds and notes issued under
15 Section 13.2 or bonds and notes issued to refund those bonds
16 and notes are no longer outstanding.

17 (Source: P.A. 100-23, Article 5, Section 5-35, eff. 7-6-17;
18 100-23, Article 35, Section 35-25, eff. 7-6-17; 100-587, eff.
19 6-4-18; 100-863, eff. 8-14-18.)

20 (70 ILCS 210/13.1) (from Ch. 85, par. 1233.1)

21 Sec. 13.1. There is hereby created the Metropolitan Fair
22 and Exposition Authority Improvement Bond Fund and the
23 Metropolitan Fair and Exposition Authority Completion Note
24 Subordinate Fund in the State Treasury. All moneys transferred
25 from the McCormick Place Account in the Build Illinois Fund to

1 the Metropolitan Fair and Exposition Authority Improvement
2 Bond Fund and all moneys transferred from the Metropolitan Fair
3 and Exposition Authority Improvement Bond Fund to the
4 Metropolitan Fair and Exposition Authority Completion Note
5 Subordinate Fund may be appropriated by law for the purpose of
6 paying the debt service requirements on all bonds and notes
7 issued under this Section, including refunding bonds, (herein
8 collectively referred to as bonds) to be issued by the
9 Authority subsequent to July 1, 1984 in an aggregate amount
10 (excluding the amount of any refunding bonds issued by the
11 Authority subsequent to January 1, 1986), not to exceed
12 \$312,500,000, with such aggregate amount comprised of (i) an
13 amount not to exceed \$259,000,000 for the purpose of paying
14 costs of the Project and (ii) the balance for the purpose of
15 refunding those bonds of the Authority that were issued prior
16 to July 1, 1984 and for the purpose of establishing necessary
17 reserves on, paying capitalized interest on, and paying costs
18 of issuance of bonds, other than refunding bonds issued
19 subsequent to January 1, 1986, issued for those purposes,
20 provided that any proceeds of bonds, other than refunding bonds
21 issued subsequent to January 1, 1986, and interest or other
22 investment earnings thereon not used for the purposes stated in
23 items (i) and (ii) above shall be used solely to redeem
24 outstanding bonds, other than bonds which have been refunded or
25 advance refunded, of the Authority. The Authority will use its
26 best efforts to cause all bonds issued pursuant to this

1 Section, other than bonds which have been refunded or advance
2 refunded, to be or to become on a parity with one another.
3 Notwithstanding any provision of any prior ordinance or trust
4 agreement authorizing the issuance of outstanding bonds
5 payable or to become payable from the Metropolitan Fair and
6 Exposition Authority Improvement Bond Fund, refunding or
7 advance refunding bonds may be issued subsequent to January 1,
8 1986, payable from the Metropolitan Fair and Exposition
9 Authority Improvement Bond Fund on a parity with any such prior
10 bonds which remain outstanding provided, that in the event of
11 any such partial refunding (i) the debt service requirements
12 after such refunding for all bonds payable from the
13 Metropolitan Fair and Exposition Authority Improvement Bond
14 Fund issued after July 1, 1984, by the Authority which shall be
15 outstanding after such refunding shall not have been increased
16 by reason of such refunding in any then current or future
17 fiscal year in which such prior outstanding bonds shall remain
18 outstanding and (ii) such parity refunding bonds shall be
19 deemed to be parity bonds issued to pay costs of the Project
20 for purposes of such prior ordinance or trust agreement. It is
21 hereby found and determined that (i) the issuance of such
22 parity refunding bonds shall further the purposes of this Act
23 and (ii) the contractual rights of the bondholders under any
24 such prior ordinance or trust agreement will not be impaired or
25 adversely affected by such issuance.

26 No amounts in excess of the sum of \$250,000,000 plus all

1 interest and other investment income earned prior to the
2 effective date of this amendatory Act of 1985 on all proceeds
3 of all bonds issued for the purpose of paying costs of the
4 Project shall be obligated or expended with respect to the
5 costs of the Project without prior written approval from the
6 Director of the Governor's Office of Management and Budget.
7 Such approval shall be based upon factors including, but not
8 limited to, the necessity, in relation to the Authority's
9 ability to complete the Project and open the facility to the
10 public in a timely manner, of incurring the costs, and the
11 appropriateness of using bond funds for such purpose. The
12 Director of the Governor's Office of Management and Budget may,
13 in his discretion, consider other reasonable factors in
14 determining whether to approve payment of costs of the Project.
15 The Authority shall furnish to the Governor's Office of
16 Management and Budget such information as may from time to time
17 be requested. The Director of the Governor's Office of
18 Management and Budget or any duly authorized employee of the
19 Governor's Office of Management and Budget shall, for the
20 purpose of securing such information, have access to, and the
21 right to examine, all books, documents, papers and records of
22 the Authority.

23 On the first day of each month commencing after July of
24 1984, moneys, if any, on deposit in the Metropolitan Fair and
25 Exposition Authority Improvement Bond Fund shall, subject to
26 appropriation by law, be paid in full to the Authority or upon

1 its direction to the trustee or trustees for bond holders of
2 bonds which by their terms are payable from the moneys received
3 from the Metropolitan Fair and Exposition Authority
4 Improvement Bond Fund issued by the ~~Metropolitan Pier and~~
5 ~~Exposition~~ Authority subsequent to July 1, 1984, for the
6 purposes specified in the first paragraph of this Section and
7 in Section 10.1 of this Act, such trustee or trustees having
8 been designated pursuant to ordinance of the Authority, until
9 an amount equal to 100% of the aggregate amount of such
10 principal and interest in such fiscal year, including pursuant
11 to sinking fund requirements, has been so paid and deficiencies
12 in reserves established from bond proceeds shall have been
13 remedied.

14 On the first day of each month commencing after October of
15 1985, moneys, if any, on deposit in the Metropolitan Fair and
16 Exposition Authority Completion Note Subordinate Fund shall,
17 subject to appropriation by law, be paid in full to the
18 Authority or upon its direction to the trustee or trustees for
19 bond holders of bonds issued by the ~~Metropolitan Pier and~~
20 ~~Exposition~~ Authority subsequent to September of 1985 which by
21 their terms are payable from moneys received from the
22 Metropolitan Fair and Exposition Authority Completion Note
23 Subordinate Fund for the purposes specified in the first
24 paragraph of this Section and in Section 10.1 of this Act, such
25 trustee or trustees having been designated pursuant to
26 ordinance of the Authority, until an amount equal to 100% of

1 the aggregate amount of such principal and interest in such
2 fiscal year, including pursuant to sinking fund requirements,
3 has been so paid and deficiencies in reserves established from
4 bond proceeds shall have been remedied.

5 The State of Illinois pledges to and agrees with the
6 holders of the bonds of the ~~Metropolitan Pier and Exposition~~
7 Authority issued pursuant to this Section that the State will
8 not limit or alter the rights and powers vested in the
9 ~~Metropolitan Pier and Exposition~~ Authority by this Act so as to
10 impair the terms of any contract made by the ~~Metropolitan Pier~~
11 ~~and Exposition~~ Authority with such holders or in any way impair
12 the rights and remedies of such holders until such bonds,
13 together with interest thereon, with interest on any unpaid
14 installments of interest, and all costs and expenses in
15 connection with any action or proceedings by or on behalf of
16 such holders, are fully met and discharged. In addition, the
17 State pledges to and agrees with the holders of the bonds of
18 the ~~Metropolitan Pier and Exposition~~ Authority issued pursuant
19 to this Act that the State will not limit or alter the basis on
20 which State funds are to be paid to the ~~Metropolitan Pier and~~
21 ~~Exposition~~ Authority as provided in this Act, or the use of
22 such funds, so as to impair the terms of any such contract. The
23 ~~Metropolitan Pier and Exposition~~ Authority is authorized to
24 include these pledges and agreements of the State in any
25 contract with the holders of bonds issued pursuant to this
26 Section.

1 The State shall not be liable on bonds of the ~~Metropolitan~~
2 ~~Pier and Exposition~~ Authority issued under this Act, and such
3 bonds shall not be a debt of the State, nor shall this Act be
4 construed as a guarantee by the State of the debts of the
5 ~~Metropolitan Pier and Exposition~~ Authority. The bonds shall
6 contain a statement to such effect on the face thereof.

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

8 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

9 Sec. 13.2. The McCormick Place Expansion Project Fund is
10 created in the State Treasury. All moneys in the McCormick
11 Place Expansion Project Fund are allocated to and shall be
12 appropriated and used only for the purposes authorized by and
13 subject to the limitations and conditions of this Section.
14 Those amounts may be appropriated by law to the Authority for
15 the purposes of paying the debt service requirements on all
16 bonds and notes, including bonds and notes issued to refund or
17 advance refund bonds and notes issued under this Section,
18 Section 13.1, or issued to refund or advance refund bonds and
19 notes otherwise issued under this Act, (collectively referred
20 to as "bonds") to be issued by the Authority under this Section
21 in an aggregate original principal amount (excluding the amount
22 of any bonds and notes issued to refund or advance refund bonds
23 or notes issued under this Section and Section 13.1) not to
24 exceed \$3,450,000,000 ~~\$2,850,000,000~~ for the purposes of
25 carrying out and performing its duties and exercising its

1 powers under this Act. The increased debt authorization of
2 \$450,000,000 provided by Public Act 96-898 shall be used solely
3 for the purpose of: (i) hotel construction and related
4 necessary capital improvements; (ii) other needed capital
5 improvements to existing facilities; and (iii) land
6 acquisition for and construction of one multi-use facility on
7 property bounded by East Cermak Road on the south, East 21st
8 Street on the north, South Indiana Avenue on the west, and
9 South Prairie Avenue on the east in the City of Chicago, Cook
10 County, Illinois; these limitations do not apply to the
11 increased debt authorization provided by Public Act 100-23 or
12 this amendatory Act of the 101st General Assembly ~~this~~
13 ~~amendatory Act of the 100th General Assembly~~. No bonds issued
14 to refund or advance refund bonds issued under this Section may
15 mature later than 40 years from the date of issuance of the
16 refunding or advance refunding bonds. After the aggregate
17 original principal amount of bonds authorized in this Section
18 has been issued, the payment of any principal amount of such
19 bonds does not authorize the issuance of additional bonds
20 (except refunding bonds). Any bonds and notes issued under this
21 Section in any year in which there is an outstanding "post-2010
22 deficiency amount" as that term is defined in Section 13 (g) (3)
23 of this Act shall provide for the payment to the State
24 Treasurer of the amount of that deficiency. Proceeds from the
25 sale of bonds issued pursuant to the increased debt
26 authorization provided by Public Act 100-23 or this amendatory

1 Act of the 101st General Assembly ~~this amendatory Act of the~~
2 ~~100th General Assembly~~ may be used for the payment to the State
3 Treasurer of any unpaid amounts described in paragraph (3) of
4 subsection (g) of Section 13 of this Act as part of the "2010
5 deficiency amount" or the "Post-2010 deficiency amount".

6 On the first day of each month commencing after July 1,
7 1993, amounts, if any, on deposit in the McCormick Place
8 Expansion Project Fund shall, subject to appropriation, be paid
9 in full to the Authority or, upon its direction, to the trustee
10 or trustees for bondholders of bonds that by their terms are
11 payable from the moneys received from the McCormick Place
12 Expansion Project Fund, until an amount equal to 100% of the
13 aggregate amount of the principal and interest in the fiscal
14 year, including that pursuant to sinking fund requirements, has
15 been so paid and deficiencies in reserves shall have been
16 remedied.

17 The State of Illinois pledges to and agrees with the
18 holders of the bonds of the ~~Metropolitan Pier and Exposition~~
19 Authority issued under this Section that the State will not
20 limit or alter the rights and powers vested in the Authority by
21 this Act so as to impair the terms of any contract made by the
22 Authority with those holders or in any way impair the rights
23 and remedies of those holders until the bonds, together with
24 interest thereon, interest on any unpaid installments of
25 interest, and all costs and expenses in connection with any
26 action or proceedings by or on behalf of those holders are

1 fully met and discharged; provided that any increase in the Tax
2 Act Amounts specified in Section 3 of the Retailers' Occupation
3 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service
4 Use Tax Act, and Section 9 of the Service Occupation Tax Act
5 required to be deposited into the Build Illinois Bond Account
6 in the Build Illinois Fund pursuant to any law hereafter
7 enacted shall not be deemed to impair the rights of such
8 holders so long as the increase does not result in the
9 aggregate debt service payable in the current or any future
10 fiscal year of the State on all bonds issued pursuant to the
11 Build Illinois Bond Act and the Metropolitan Public Pier ~~and~~
12 Exposition Authority Act and payable from tax revenues
13 specified in Section 3 of the Retailers' Occupation Tax Act,
14 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
15 Act, and Section 9 of the Service Occupation Tax Act exceeding
16 33 1/3% of such tax revenues for the most recently completed
17 fiscal year of the State at the time of such increase. In
18 addition, the State pledges to and agrees with the holders of
19 the bonds of the Authority issued under this Section that the
20 State will not limit or alter the basis on which State funds
21 are to be paid to the Authority as provided in this Act or the
22 use of those funds so as to impair the terms of any such
23 contract; provided that any increase in the Tax Act Amounts
24 specified in Section 3 of the Retailers' Occupation Tax Act,
25 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
26 Act, and Section 9 of the Service Occupation Tax Act required

1 to be deposited into the Build Illinois Bond Account in the
2 Build Illinois Fund pursuant to any law hereafter enacted shall
3 not be deemed to impair the terms of any such contract so long
4 as the increase does not result in the aggregate debt service
5 payable in the current or any future fiscal year of the State
6 on all bonds issued pursuant to the Build Illinois Bond Act and
7 the Metropolitan Public Pier and Exposition Authority Act and
8 payable from tax revenues specified in Section 3 of the
9 Retailers' Occupation Tax Act, Section 9 of the Use Tax Act,
10 Section 9 of the Service Use Tax Act, and Section 9 of the
11 Service Occupation Tax Act exceeding 33 1/3% of such tax
12 revenues for the most recently completed fiscal year of the
13 State at the time of such increase. The Authority is authorized
14 to include these pledges and agreements with the State in any
15 contract with the holders of bonds issued under this Section.

16 The State shall not be liable on bonds of the Authority
17 issued under this Section those bonds shall not be a debt of
18 the State, and this Act shall not be construed as a guarantee
19 by the State of the debts of the Authority. The bonds shall
20 contain a statement to this effect on the face of the bonds.

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

22 (70 ILCS 210/14) (from Ch. 85, par. 1234)

23 Sec. 14. Board; compensation. The governing and
24 administrative body of the Authority shall be a board known as
25 the Metropolitan Public Pier and Exposition Board. On the

1 effective date of this amendatory Act of the 96th General
2 Assembly, the Trustee shall assume the duties and powers of the
3 Board for a period of 18 months or until the Board is fully
4 constituted, whichever is later. Any action requiring Board
5 approval shall be deemed approved by the Board if the Trustee
6 approves the action in accordance with Section 14.5. Beginning
7 the first Monday of the month occurring 18 months after the
8 effective date of this amendatory Act of the 96th General
9 Assembly, the Board shall consist of 9 members. The Governor
10 shall appoint 4 members to the Board, subject to the advice and
11 consent of the Senate. The Mayor shall appoint 4 members to the
12 Board. At least one member of the Board shall represent the
13 interests of labor and at least one member of the Board shall
14 represent the interests of the convention industry. A majority
15 of the members appointed by the Governor and Mayor shall
16 appoint a ninth member to serve as the chairperson. The Board
17 shall be fully constituted when a quorum has been appointed.
18 The members of the board shall be individuals of generally
19 recognized ability and integrity. No member of the Board may be
20 (i) an officer or employee of, or a member of a board,
21 commission or authority of, the State, any unit of local
22 government or any school district or (ii) a person who served
23 on the Board prior to the effective date of this amendatory Act
24 of the 96th General Assembly.

25 Of the initial members appointed by the Governor, one shall
26 serve for a term expiring June 1, 2013, one shall serve for a

1 term expiring June 1, 2014, one shall serve for a term expiring
2 June 1, 2015, and one shall serve for a term expiring June 1,
3 2016, as determined by the Governor. Of the initial members
4 appointed by the Mayor, one shall serve for a term expiring
5 June 1, 2013, one shall serve for a term expiring June 1, 2014,
6 one shall serve for a term expiring June 1, 2015, and one shall
7 serve for a term expiring June 1, 2016, as determined by the
8 Mayor. The initial chairperson appointed by the Board shall
9 serve a term for a term expiring June 1, 2015. Successors shall
10 be appointed to 4-year terms. No person may be appointed to
11 more than 3 terms.

12 Members of the Board shall serve without compensation, but
13 shall be reimbursed for actual expenses incurred by them in the
14 performance of their duties. All members of the Board and
15 employees of the Authority are subject to the Illinois
16 Governmental Ethics Act, in accordance with its terms.

17 (Source: P.A. 100-1116, eff. 11-28-18.)

18 (70 ILCS 210/23.1) (from Ch. 85, par. 1243.1)

19 Sec. 23.1. Affirmative action.

20 (a) The Authority shall, within 90 days after the effective
21 date of this amendatory Act of 1984, establish and maintain an
22 affirmative action program designed to promote equal
23 employment opportunity and eliminate the effects of past
24 discrimination. Such program shall include a plan, including
25 timetables where appropriate, which shall specify goals and

1 methods for increasing participation by women and minorities in
2 employment, including employment related to the planning,
3 organization, and staging of the games, by the Authority and by
4 parties which contract with the Authority. The Authority shall
5 submit a detailed plan with the General Assembly prior to
6 September 1 of each year. Such program shall also establish
7 procedures and sanctions, which the Authority shall enforce to
8 ensure compliance with the plan established pursuant to this
9 Section and with State and federal laws and regulations
10 relating to the employment of women and minorities. A
11 determination by the Authority as to whether a party to a
12 contract with the Authority has achieved the goals or employed
13 the methods for increasing participation by women and
14 minorities shall be determined in accordance with the terms of
15 such contracts or the applicable provisions of rules and
16 regulations of the Authority existing at the time such contract
17 was executed, including any provisions for consideration of
18 good faith efforts at compliance which the Authority may
19 reasonably adopt.

20 (b) The Authority shall adopt and maintain minority-owned
21 and women-owned business enterprise procurement programs under
22 the affirmative action program described in subsection (a) for
23 any and all work, including all contracting related to the
24 planning, organization, and staging of the games, undertaken by
25 the Authority. That work shall include, but is not limited to,
26 the purchase of professional services, construction services,

1 supplies, materials, and equipment. The programs shall
2 establish goals of awarding not less than 25% of the annual
3 dollar value of all contracts, purchase orders, or other
4 agreements (collectively referred to as "contracts") to
5 minority-owned businesses and 5% of the annual dollar value of
6 all contracts to women-owned businesses. Without limiting the
7 generality of the foregoing, the programs shall require in
8 connection with the prequalification or consideration of
9 vendors for professional service contracts, construction
10 contracts, and contracts for supplies, materials, equipment,
11 and services that each proposer or bidder submit as part of his
12 or her proposal or bid a commitment detailing how he or she
13 will expend 25% or more of the dollar value of his or her
14 contracts with one or more minority-owned businesses and 5% or
15 more of the dollar value with one or more women-owned
16 businesses. Bids or proposals that do not include such detailed
17 commitments are not responsive and shall be rejected unless the
18 Authority deems it appropriate to grant a waiver of these
19 requirements. The Authority may consider waivers based on the
20 scope of work and availability of certified minority-owned and
21 women-owned businesses. In addition the Authority may, in
22 connection with the selection of providers of professional
23 services, reserve the right to select a minority-owned or
24 women-owned business or businesses to fulfill the commitment to
25 minority and woman business participation. The commitment to
26 minority and woman business participation may be met by the

1 contractor or professional service provider's status as a
2 minority-owned or women-owned business, by joint venture or by
3 subcontracting a portion of the work with or purchasing
4 materials for the work from one or more such businesses, or by
5 any combination thereof. Each contract shall require the
6 contractor or provider to submit a certified monthly report
7 detailing the status of that contractor or provider's
8 compliance with the Authority's minority-owned and women-owned
9 business enterprise procurement program. The Authority, after
10 reviewing the monthly reports of the contractors and providers,
11 shall compile a comprehensive report regarding compliance with
12 this procurement program and file it quarterly with the General
13 Assembly. If, in connection with a particular contract, the
14 Authority determines that it is impracticable or excessively
15 costly to obtain minority-owned or women-owned businesses to
16 perform sufficient work to fulfill the commitment required by
17 this subsection, the Authority shall reduce or waive the
18 commitment in the contract, as may be appropriate. The
19 Authority shall establish rules and regulations setting forth
20 the standards to be used in determining whether or not a
21 reduction or waiver is appropriate. The terms "minority-owned
22 business" and "women-owned business" have the meanings given to
23 those terms in the Business Enterprise for Minorities, Women,
24 and Persons with Disabilities Act.

25 (c) The Authority shall adopt and maintain an affirmative
26 action program in connection with the hiring of minorities and

1 women on the Expansion Project and on any and all construction
2 projects, including all contracting related to the planning,
3 organization, and staging of the games, undertaken by the
4 Authority. The program shall be designed to promote equal
5 employment opportunity and shall specify the goals and methods
6 for increasing the participation of minorities and women in a
7 representative mix of job classifications required to perform
8 the respective contracts awarded by the Authority.

9 (d) In connection with the Expansion Project, the Authority
10 shall incorporate the following elements into its
11 minority-owned and women-owned business procurement programs
12 to the extent feasible: (1) a major contractors program that
13 permits minority-owned businesses and women-owned businesses
14 to bear significant responsibility and risk for a portion of
15 the project; (2) a mentor/protege program that provides
16 financial, technical, managerial, equipment, and personnel
17 support to minority-owned businesses and women-owned
18 businesses; (3) an emerging firms program that includes
19 minority-owned businesses and women-owned businesses that
20 would not otherwise qualify for the project due to inexperience
21 or limited resources; (4) a small projects program that
22 includes participation by smaller minority-owned businesses
23 and women-owned businesses on jobs where the total dollar value
24 is \$5,000,000 or less; and (5) a set-aside program that will
25 identify contracts requiring the expenditure of funds less than
26 \$50,000 for bids to be submitted solely by minority-owned

1 businesses and women-owned businesses.

2 (e) The Authority is authorized to enter into agreements
3 with contractors' associations, labor unions, and the
4 contractors working on the Expansion Project to establish an
5 Apprenticeship Preparedness Training Program to provide for an
6 increase in the number of minority and women journeymen and
7 apprentices in the building trades and to enter into agreements
8 with Community College District 508 to provide readiness
9 training. The Authority is further authorized to enter into
10 contracts with public and private educational institutions and
11 persons in the hospitality industry to provide training for
12 employment in the hospitality industry.

13 (f) McCormick Place Advisory Board. There is created a
14 McCormick Place Advisory Board composed as follows: 2 members
15 shall be appointed by the Mayor of Chicago; 2 members shall be
16 appointed by the Governor; 2 members shall be State Senators
17 appointed by the President of the Senate; 2 members shall be
18 State Senators appointed by the Minority Leader of the Senate;
19 2 members shall be State Representatives appointed by the
20 Speaker of the House of Representatives; and 2 members shall be
21 State Representatives appointed by the Minority Leader of the
22 House of Representatives. The terms of all previously appointed
23 members of the Advisory Board expire on the effective date of
24 this amendatory Act of the 92nd General Assembly. A State
25 Senator or State Representative member may appoint a designee
26 to serve on the McCormick Place Advisory Board in his or her

1 absence.

2 A "member of a minority group" shall mean a person who is a
3 citizen or lawful permanent resident of the United States and
4 who is any of the following:

5 (1) American Indian or Alaska Native (a person having
6 origins in any of the original peoples of North and South
7 America, including Central America, and who maintains
8 tribal affiliation or community attachment).

9 (2) Asian (a person having origins in any of the
10 original peoples of the Far East, Southeast Asia, or the
11 Indian subcontinent, including, but not limited to,
12 Cambodia, China, India, Japan, Korea, Malaysia, Pakistan,
13 the Philippine Islands, Thailand, and Vietnam).

14 (3) Black or African American (a person having origins
15 in any of the black racial groups of Africa). Terms such as
16 "Haitian" or "Negro" can be used in addition to "Black or
17 African American".

18 (4) Hispanic or Latino (a person of Cuban, Mexican,
19 Puerto Rican, South or Central American, or other Spanish
20 culture or origin, regardless of race).

21 (5) Native Hawaiian or Other Pacific Islander (a person
22 having origins in any of the original peoples of Hawaii,
23 Guam, Samoa, or other Pacific Islands).

24 Members of the McCormick Place Advisory Board shall serve
25 2-year terms and until their successors are appointed, except
26 members who serve as a result of their elected position whose

1 terms shall continue as long as they hold their designated
2 elected positions. Vacancies shall be filled by appointment for
3 the unexpired term in the same manner as original appointments
4 are made. The McCormick Place Advisory Board shall elect its
5 own chairperson.

6 Members of the McCormick Place Advisory Board shall serve
7 without compensation but, at the Authority's discretion, shall
8 be reimbursed for necessary expenses in connection with the
9 performance of their duties.

10 The McCormick Place Advisory Board shall meet quarterly, or
11 as needed, shall produce any reports it deems necessary, and
12 shall:

13 (1) Work with the Authority on ways to improve the area
14 physically and economically;

15 (2) Work with the Authority regarding potential means
16 for providing increased economic opportunities to
17 minorities and women produced indirectly or directly from
18 the construction and operation of the Expansion Project;

19 (3) Work with the Authority to minimize any potential
20 impact on the area surrounding the McCormick Place
21 Expansion Project, including any impact on minority-owned
22 or women-owned businesses, resulting from the construction
23 and operation of the Expansion Project;

24 (4) Work with the Authority to find candidates for
25 building trades apprenticeships, for employment in the
26 hospitality industry, and to identify job training

1 programs;

2 (5) Work with the Authority to implement the provisions
3 of subsections (a) through (e) of this Section in the
4 construction of the Expansion Project, including the
5 Authority's goal of awarding not less than 25% and 5% of
6 the annual dollar value of contracts to minority-owned and
7 women-owned businesses, the outreach program for
8 minorities and women, and the mentor/protege program for
9 providing assistance to minority-owned and women-owned
10 businesses.

11 (g) The Authority shall comply with subsection (e) of
12 Section 5-42 of the Olympic Games and Paralympic Games (2016)
13 Law. For purposes of this Section, the term "games" has the
14 meaning set forth in the Olympic Games and Paralympic Games
15 (2016) Law.

16 (h) In addition to the requirements specified in
17 subsections (a) through (e) of this Section, the Authority may
18 implement programs to encourage participation on its contracts
19 let for competitive bid by businesses owned by lesbian, gay,
20 bisexual, or transgender persons, businesses owned by persons
21 with disabilities, and veteran-owned businesses.

22 (Source: P.A. 100-391, eff. 8-25-17.)

23 (70 ILCS 210/24) (from Ch. 85, par. 1244)

24 Sec. 24. All contracts for the sale of property of the
25 value of more than \$10,000 or for any concession in or lease of

1 property of the Authority for a term of more than one year
2 shall be awarded to the highest responsible bidder, after
3 advertising for bids, except as may be otherwise authorized by
4 this Act. All construction contracts, when the cost will exceed
5 \$100,000 ~~\$30,000~~, and contracts for supplies, materials,
6 equipment and services, when the cost thereof will exceed
7 \$100,000 ~~\$10,000~~, shall be let to the lowest responsible
8 bidder, after advertising for bids, excepting (1) when repair
9 parts, accessories, equipment or services are required for
10 equipment or services previously furnished or contracted for,
11 (2) professional services contracted for in accordance with
12 Section 25.1 of this Act, (3) when services such as water,
13 light, heat, power, telephone (other than long-distance
14 service) or telegraph are required, (4) when contracts for the
15 use, purchase, delivery, movement, or installation of data
16 processing equipment, software, or services and
17 telecommunications equipment, software, and services are
18 required, and (5) when the immediate delivery of supplies,
19 materials, equipment, or services is required and (i) the chief
20 executive officer determines that an emergency situation
21 exists; (ii) the contract accepted is based on the lowest
22 responsible bid after the Authority has made a diligent effort
23 to solicit multiple bids by telephone, facsimile, or other
24 efficient means; and (iii) the chief executive officer submits
25 a report at the next regular Board meeting, to be ratified by
26 the Board and entered into the official record, stating the

1 chief executive officer's reason for declaring an emergency
2 situation, the names of the other parties solicited and their
3 bids, and a copy of the contract awarded.

4 All construction contracts involving less than \$100,000
5 ~~\$30,000~~ and all other contracts involving less than \$100,000
6 ~~\$10,000~~ shall be let by competitive bidding whenever possible,
7 and in any event in a manner calculated to insure the best
8 interests of the public.

9 Each bidder shall disclose in his bid the name of each
10 individual having a beneficial interest, directly or
11 indirectly, of more than 7 1/2% in such bidding entity and, if
12 such bidding entity is a corporation, the names of each of its
13 officers and directors. The bidder shall notify the Board of
14 any changes in its ownership or its officers or directors at
15 the time such changes occur if the change occurs during the
16 pendency of a proposal or a contract.

17 In determining the responsibility of any bidder, the Board
18 may take into account past record of dealings with the bidder,
19 experience, adequacy of equipment, ability to complete
20 performance within the time set, and other factors besides
21 financial responsibility, but in no case shall any such
22 contracts be awarded to any other than the highest bidder (in
23 case of sale or concession or lease) or the lowest bidder (in
24 case of purchase or expenditure) unless authorized or approved
25 by a vote of at least three-fourths of the members of the
26 Board, and unless such action is accompanied by a statement in

1 writing setting forth the reasons for not awarding the contract
2 to the highest or lowest bidder, as the case may be, which
3 statement shall be kept on file in the principal office of the
4 Authority and open to public inspection.

5 From the group of responsible bidders the lowest bidder
6 shall be selected in the following manner: to all bids for
7 sales the gross receipts of which are not taxable under the
8 "Retailers' Occupation Tax Act", approved June 28, 1933, as
9 amended, there shall be added an amount equal to the tax which
10 would be payable under said Act, if applicable, and the lowest
11 in amount of said adjusted bids and bids for sales the gross
12 receipts of which are taxable under said Act shall be
13 considered the lowest bid; provided, that, if said lowest bid
14 relates to a sale not taxable under said Act, any contract
15 entered into thereon shall be in the amount of the original bid
16 not adjusted as aforesaid.

17 Contracts shall not be split into parts involving
18 expenditures of less than \$100,000 ~~\$10,000 (or \$30,000 in the~~
19 ~~ease of construction contracts)~~ for the purposes of avoiding
20 the provisions of this Section, and all such split contracts
21 shall be void. If any collusion occurs among bidders or
22 prospective bidders in restraint of freedom of competition, by
23 agreement to bid a fixed amount or to refrain from bidding, or
24 otherwise, the bids of such bidders shall be void. Each bidder
25 shall accompany his bid with a sworn statement that he has not
26 been a party to any such agreement.

1 The Board shall have the right to reject all bids and to
2 readvertise for bids. If after any such readvertisement no
3 responsible and satisfactory bid, within the terms of the
4 advertisement, shall be received, the Board may award such
5 contract without competitive bidding, provided that it shall
6 not be less advantageous to the Authority than any valid bid
7 received pursuant to advertisement.

8 The Board shall adopt rules and regulations of general
9 application within 90 days of the effective date of this
10 amendatory Act of 1985 to carry into effect the provisions of
11 this Section.

12 This Section does not apply to any contract entered into by
13 the Authority under the Governmental Joint Purchasing Act if
14 the chief executive officer approves and executes the contract
15 and submits a report at the next regular Board meeting, to be
16 ratified by the Board and entered into the official record,
17 stating the terms and conditions of the contract.

18 (Source: P.A. 91-422, eff. 1-1-00.)

19 (70 ILCS 210/25.1) (from Ch. 85, par. 1245.1)

20 Sec. 25.1. (a) This Section applies to agreements described
21 in Section 5(h) and contracts described in Section 5(j).

22 (b) When the Authority proposes to enter into a contract or
23 agreement under this Section, the Authority shall give public
24 notice soliciting proposals for the contract or agreement by
25 publication at least twice in one or more daily newspapers in

1 general circulation in the metropolitan area. The second notice
2 shall be published not less than 10 days before the date on
3 which the Authority expects to select the contractor. The
4 notice shall include a general description of the nature of the
5 contract or agreement which the Authority is seeking and the
6 procedure by which a person or firm interested in the contract
7 or agreement may make its proposal to the Authority for
8 consideration for the contract or agreement.

9 A request for proposals must be extended to a sufficient
10 number of prospective providers of the required services or
11 prospective bidders to assure that public interest in
12 competition is adequately served.

13 The provisions of this subsection (b) do not apply if:

14 (1) the Authority concludes that there is a single
15 source of the expertise or knowledge required or that one
16 person can clearly perform the required tasks more
17 satisfactorily because of the person's prior work;
18 however, this exemption shall be narrowly construed and
19 applies only if a written report that details the reasons
20 for the exemption is entered into the minutes of the
21 Authority ~~and the Chairman has authorized in writing~~
22 ~~contract negotiations with the single source; or~~

23 (2) the service is to be provided by or the agreement
24 is with a State agency, a federal agency, a political
25 subdivision of the State, or a corporation organized under
26 the General Not For Profit Corporation Act of 1986; or

1 (3) within 60 days of the effective date of this
2 amendatory Act of 1985, the Authority enters into a written
3 contract for professional services of the same kind with
4 any person providing such professional services as of such
5 effective date.

6 A request for proposals must contain a description of the
7 work to be performed under the contract and the terms under
8 which the work is to be performed or a description of the terms
9 of the agreement with respect to the use or occupancy of the
10 grounds, buildings, or facilities. A request for proposals must
11 contain that information necessary for a prospective
12 contractor or bidder to submit a response or contain references
13 to any information that cannot reasonably be included with the
14 request. The request for proposals must provide a description
15 of the factors that will be considered by the Authority when it
16 evaluates the proposals received.

17 Nothing in this subsection limits the power of the
18 Authority to use additional means that it may consider
19 appropriate to notify prospective contractors or bidders that
20 it proposes to enter into a contract or agreement.

21 (c) After the responses are submitted, the Authority shall
22 evaluate them. Each proposal received must be evaluated using
23 the same factors as those set out in the request for proposals.

24 Any person that submits a response to a request for
25 proposals under this Section shall disclose in the response the
26 name of each individual having a beneficial interest directly

1 or indirectly of more than 7 1/2% in such person and, if such
2 person is a corporation, the names of each of its officers and
3 directors. The person shall notify the Board of any changes in
4 its ownership or its officers or directors at the time such
5 changes occur if the change occurs during the pendency of a
6 proposal or a contract.

7 (d) All contracts and agreements under this Section,
8 whether or not exempted hereunder, shall be authorized and
9 approved by the Board and shall be set forth in a writing
10 executed by the contractor and the Authority. No payment shall
11 be made under this Section until a written contract or
12 agreement shall be so authorized, approved and executed,
13 provided that payments for professional services may be made
14 without a written contract to persons providing such services
15 to the Authority as of the effective date of this amendatory
16 Act of 1985 for sixty days from such date.

17 (e) A copy of each contract or agreement (whether or not
18 exempted hereunder) and the response, if any, to the request
19 for proposals upon which the contract was awarded must be filed
20 with the Secretary of the Authority and is required to be open
21 for public inspection. The request for proposals and the name
22 and address of each person who submitted a response to it must
23 also accompany the filed copies.

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

1 Sec. 25.4. Contracts for professional services.

2 (a) When the Authority proposes to enter into a contract or
3 agreement for professional services, other than the marketing
4 agreement required in Section 5.6, the Authority shall use a
5 request for proposal process in accordance with the Illinois
6 Procurement Code.

7 (b) Any person that submits a response to a request for
8 proposals under this Section shall disclose in the response the
9 name of each individual having a beneficial interest directly
10 or indirectly of more than 7 1/2% in such person and, if such
11 person is a corporation, the names of each of its officers and
12 directors. The person shall notify the Board of any changes in
13 its ownership or its officers or directors at the time such
14 changes occur if the change occurs during the pendency of a
15 proposal or a contract.

16 (c) All contracts and agreements under this Section shall
17 be authorized and approved by the Board and shall be set forth
18 in a writing executed by the contractor and the Authority. No
19 payment shall be made under this Section until a written
20 contract or agreement shall be so authorized, approved, and
21 executed. A copy of each contract or agreement (whether or not
22 exempted under this Section) and the response, if any, to the
23 request for proposals upon which the contract was awarded must
24 be filed with the Secretary of the Authority and is required to
25 be open for public inspection.

26 (d) This Section applies to (i) contracts in excess of

1 \$100,000 ~~\$25,000~~ for professional services provided to the
2 Authority, including the services of accountants, architects,
3 attorneys, engineers, physicians, superintendents of
4 construction, financial advisors, bond trustees, and other
5 similar professionals possessing a high degree of skill and
6 (ii) contracts or bond purchase agreements in excess of \$10,000
7 with underwriters or investment bankers with respect to sale of
8 the Authority's bonds under this Act. This Section shall not
9 apply to contracts for professional services to be provided by,
10 or the agreement is with, a State agency, federal agency, or
11 unit of local government.

12 (Source: P.A. 96-898, eff. 5-27-10; 96-899, eff. 5-28-10.)

13 Section 70. The Fair and Exposition Authority
14 Reconstruction Act is amended by changing Sections 2, 3, and 8
15 as follows:

16 (70 ILCS 215/2) (from Ch. 85, par. 1250.2)

17 Sec. 2. As used in this Act:

18 "Authority" means the Metropolitan Public ~~Pier~~ and
19 Exposition Authority created by the Metropolitan Public ~~Pier~~
20 ~~and~~ Exposition Authority Act.

21 "Board" means the governing and administrative body of the
22 Metropolitan Public ~~Pier~~ and Exposition Authority.

23 (Source: P.A. 87-895.)

1 (70 ILCS 215/3) (from Ch. 85, par. 1250.3)

2 Sec. 3. The Metropolitan Public Pier ~~and~~ Exposition
3 Authority is authorized to borrow money and issue bonds in a
4 total amount not to exceed \$40,000,000 for the purpose of
5 reconstructing the convention hall and exposition building
6 known as McCormick Place. Such bonds shall be payable solely
7 from funds received by the Authority from appropriations, if
8 any, to be made to said Authority from time to time by future
9 General Assemblies of the State of Illinois.

10 (Source: P.A. 94-91, eff. 7-1-05.)

11 (70 ILCS 215/8) (from Ch. 85, par. 1250.8)

12 Sec. 8. Appropriations may be made from time to time by the
13 General Assembly to the Metropolitan Public Pier ~~and~~ Exposition
14 Authority for the payment of principal and interest of bonds of
15 the Authority issued under the provisions of this Act and for
16 any other lawful purpose of the Authority. Any and all of the
17 funds so received shall be kept separate and apart from any and
18 all other funds of the Authority. After there has been paid
19 into the Metropolitan Fair and Exposition Authority
20 Reconstruction Fund in the State Treasury sufficient money,
21 pursuant to this Section and Sections 2 and 29 of the Cigarette
22 Tax Act, to retire all bonds payable from that Fund, the taxes
23 derived from Section 28 of the Illinois Horse Racing Act of
24 1975 which were required to be paid into that Fund pursuant to
25 that Act shall thereafter be paid into the Metropolitan

1 Exposition, Auditorium and Office Building Fund in the State
2 Treasury.

3 (Source: P.A. 94-91, eff. 7-1-05.)

4 Section 75. The Joliet Arsenal Development Authority Act is
5 amended by changing Section 40 as follows:

6 (70 ILCS 508/40)

7 Sec. 40. Acquisition.

8 (a) The Authority may, but need not, acquire title to any
9 project with respect to which it exercises its authority.

10 (b) The Authority shall have power to acquire by purchase,
11 lease, gift, or otherwise any property or rights therein from
12 any person, the State of Illinois, any municipal corporation,
13 any local unit of government, the government of the United
14 States, any agency or instrumentality of the United States, any
15 body politic, or any county useful for its purposes, whether
16 improved for the purposes of any prospective project or
17 unimproved. The Authority may also accept any donation of funds
18 for its purposes from any of those sources.

19 (c) The Authority shall have power to develop, construct,
20 and improve, either under its own direction or through
21 collaboration with any approved applicant, or to acquire
22 through purchase or otherwise any project, using for that
23 purpose the proceeds derived from its sale of revenue bonds,
24 notes, or other evidences of indebtedness or governmental loans

1 or grants, and to hold title in the name of the Authority to
2 those projects.

3 (d) The Authority shall have the power to enter into
4 intergovernmental agreements with the State of Illinois, the
5 county of Will, the Illinois Finance Authority, the
6 Metropolitan Public Pier and Exposition Authority, the United
7 States government, any agency or instrumentality of the United
8 States, any unit of local government located within the
9 territory of the Authority, or any other unit of government to
10 the extent allowed by Article VII, Section 10 of the Illinois
11 Constitution and the Intergovernmental Cooperation Act.

12 (e) The Authority shall have the power to share employees
13 with other units of government, including agencies of the
14 United States, agencies of the State of Illinois, and agencies
15 or personnel of any unit of local government.

16 (f) Subject to subsection (i) of Section 35 of this Act,
17 the Authority shall have the power to exercise powers and issue
18 revenue bonds as if it were a municipality so authorized in
19 Divisions 12.1, 74, 74.1, 74.3, and 74.5 of Article 11 of the
20 Illinois Municipal Code.

21 (g) All property owned by the Joliet Arsenal Development
22 Authority is exempt from property taxes. Any property owned by
23 the Joliet Arsenal Development Authority and leased to an
24 entity that is not exempt shall remain exempt. The leasehold
25 interest of the lessee shall be assessed under Section 9-195 of
26 the Property Tax Code.

1 (Source: P.A. 95-331, eff. 8-21-07.)

2 Section 80. The Southwestern Illinois Development
3 Authority Act is amended by changing Section 8 as follows:

4 (70 ILCS 520/8) (from Ch. 85, par. 6158)

5 Sec. 8. (a) The Authority may, but need not, acquire title
6 to any project with respect to which it exercises its
7 authority.

8 (b) The Authority shall have power to acquire by purchase,
9 lease, gift or otherwise any property or rights therein from
10 any person or persons, the State of Illinois, any municipal
11 corporation, any local unit of government, the government of
12 the United States and any agency or instrumentality of the
13 United States, any body politic or any county useful for its
14 purposes, whether improved for the purposes of any prospective
15 project or unimproved. The Authority may also accept any
16 donation of funds for its purposes from any such source. The
17 Authority may acquire any real property, or rights therein,
18 upon condemnation. The acquisition by eminent domain of such
19 real property or any interest therein by the Authority shall be
20 in the manner provided by the Eminent Domain Act, including
21 Article 20 thereof (quick-take power).

22 The Authority shall not exercise any quick-take eminent
23 domain powers granted by State law within the corporate limits
24 of a municipality unless the governing authority of the

1 municipality authorizes the Authority to do so. The Authority
2 shall not exercise any quick-take eminent domain powers granted
3 by State law within the unincorporated areas of a county unless
4 the county board authorizes the Authority to do so.

5 (c) The Authority shall have power to develop, construct
6 and improve, either under its own direction or through
7 collaboration with any approved applicant, or to acquire
8 through purchase or otherwise any project, using for such
9 purpose the proceeds derived from its sale of revenue bonds,
10 notes or other evidences of indebtedness or governmental loans
11 or grants and to hold title in the name of the Authority to
12 such projects.

13 (d) The Authority shall have the power to enter into
14 intergovernmental agreements with the State of Illinois, the
15 counties of Madison or St. Clair, the Southwest Regional Port
16 District, the Illinois Finance Authority, the Illinois Housing
17 Development Authority, the Metropolitan Public Pier ~~and~~
18 Exposition Authority, the United States government and any
19 agency or instrumentality of the United States, the city of
20 East St. Louis, any unit of local government located within the
21 territory of the Authority or any other unit of government to
22 the extent allowed by Article VII, Section 10 of the Illinois
23 Constitution and the Intergovernmental Cooperation Act.

24 (e) The Authority shall have the power to share employees
25 with other units of government, including agencies of the
26 United States, agencies of the State of Illinois and agencies

1 or personnel of any unit of local government.

2 (f) The Authority shall have the power to exercise powers
3 and issue bonds as if it were a municipality so authorized in
4 Divisions 12.1, 74, 74.1, 74.3 and 74.5 of Article 11 of the
5 Illinois Municipal Code.

6 (Source: P.A. 93-205, eff. 1-1-04; 94-1055, eff. 1-1-07.)

7 Section 85. The Tri-County River Valley Development
8 Authority Law is amended by changing Section 2008 as follows:

9 (70 ILCS 525/2008) (from Ch. 85, par. 7508)

10 Sec. 2008. Acquisition.

11 (a) The Authority may, but need not, acquire title to any
12 project with respect to which it exercises its authority.

13 (b) The Authority shall have power to acquire by purchase,
14 lease, gift or otherwise any property or rights therein from
15 any person or persons, the State of Illinois, any municipal
16 corporation, any local unit of government, the government of
17 the United States and any agency or instrumentality of the
18 United States, any body politic or any county useful for its
19 purposes, whether improved for the purposes of any prospective
20 project or unimproved. The Authority may also accept any
21 donation of funds for its purposes from any such source.

22 (c) The Authority shall have power to develop, construct
23 and improve, either under its own direction or through
24 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 Peoria, Tazewell or Woodford, the Illinois Finance
9 Authority, the Illinois Housing Development Authority, the
10 Metropolitan Public Pier ~~and~~ Exposition Authority, the United
11 States government and any agency or instrumentality of the
12 United States, any unit of local government located within the
13 territory of the Authority or any other unit of government to
14 the extent allowed by Article VII, Section 10 of the Illinois
15 Constitution and the Intergovernmental Cooperation Act.

16 (e) The Authority shall have the power to share employees
17 with other units of government, including agencies of the
18 United States, agencies of the State of Illinois and agencies
19 or personnel of any unit of local government.

20 (f) The Authority shall have the power to exercise powers
21 and issue bonds as if it were a municipality so authorized in
22 Divisions 12.1, 74, 74.1, 74.3 and 74.5 of Article 11 of the
23 Illinois Municipal Code.

24 (Source: P.A. 93-205, eff. 1-1-04.)

25 Section 90. The Upper Illinois River Valley Development

1 Authority Act is amended by changing Section 8 as follows:

2 (70 ILCS 530/8) (from Ch. 85, par. 7158)

3 Sec. 8. Acquisition.

4 (a) The Authority may, but need not, acquire title to any
5 project with respect to which it exercises its authority.

6 (b) The Authority shall have power to acquire by purchase,
7 lease, gift or otherwise any property or rights therein from
8 any person or persons, the State of Illinois, any municipal
9 corporation, any local unit of government, the government of
10 the United States and any agency or instrumentality of the
11 United States, any body politic or any county useful for its
12 purposes, whether improved for the purposes of any prospective
13 project or unimproved. The Authority may also accept any
14 donation of funds for its purposes from any such source.

15 (c) The Authority shall have power to develop, construct
16 and improve, either under its own direction or through
17 collaboration with any approved applicant, or to acquire
18 through purchase or otherwise any project, using for such
19 purpose the proceeds derived from its sale of revenue bonds,
20 notes or other evidences of indebtedness or governmental loans
21 or grants and to hold title in the name of the Authority to
22 such projects.

23 (d) The Authority shall have the power to enter into
24 intergovernmental agreements with the State of Illinois, the
25 counties of Grundy, LaSalle, Bureau, Putnam or Marshall, the

1 Illinois Finance Authority, the Illinois Housing Development
2 Authority, the Metropolitan Public Pier ~~and~~ Exposition
3 Authority, the United States government and any agency or
4 instrumentality of the United States, any unit of local
5 government located within the territory of the Authority or any
6 other unit of government to the extent allowed by Article VII,
7 Section 10 of the Illinois Constitution and the
8 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 95. The Will-Kankakee Regional Development
19 Authority Law is amended by changing Section 8 as follows:

20 (70 ILCS 535/8) (from Ch. 85, par. 7458)

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 Will and Kankakee, the Illinois Finance Authority,
20 the Metropolitan Public Pier and Exposition Authority, the
21 United States government and any agency or instrumentality of
22 the United States, any unit of local government located within
23 the territory of the Authority or any other unit of government
24 to the extent allowed by Article VII, Section 10 of the
25 Illinois Constitution and the Intergovernmental Cooperation
26 Act.

1 (e) The Authority shall have the power to share employees
2 with other units of government, including agencies of the
3 United States, agencies of the State of Illinois and agencies
4 or personnel of any unit of local government.

5 (f) The Authority shall have the power to exercise powers
6 and issue bonds as if it were a municipality so authorized in
7 Divisions 12.1, 74, 74.1, 74.3 and 74.5 of Article 11 of the
8 Illinois Municipal Code.

9 (Source: P.A. 93-205, eff. 1-1-04.)

10 Section 100. The Park District Exposition Authority Lease
11 Act is amended by changing Sections 1 and 2 as follows:

12 (70 ILCS 1560/1) (from Ch. 105, par. 327v6)

13 Sec. 1. The Commissioners of any park district located in
14 whole or in part in any city having a population of 500,000 or
15 more are hereby authorized and empowered to lease to a
16 Metropolitan Public Pier ~~and~~ Exposition Authority, for a term
17 not exceeding 40 years, any parcel or parcels of land, not
18 exceeding 25% of the total park area of the park district, to
19 be maintained and operated by the Metropolitan Public Pier ~~and~~
20 Exposition Authority for its lawful corporate purposes,
21 including the construction, operation and maintenance of
22 auditoriums or exposition buildings. The park district shall
23 not thereby divest itself of ownership of the land demised or
24 of its power to regulate the land. The Commissioners of the

1 Chicago Park District shall not lease any park property under
2 the provisions of this Act except property located in Burnham
3 Park and shall not so lease more than 180 acres. The lease
4 shall set out the terms and conditions, consistent with the
5 statutory powers and duties of the lessor and lessee, upon
6 which the land so demised may be used by the Authority, and may
7 provide for its renegotiation and renewal for terms not to
8 exceed 40 years. Neither the lease nor any renewal thereof
9 shall be finally terminated while there is outstanding against
10 the Authority any unfunded bonded debt.

11 (Source: P.A. 87-895.)

12 (70 ILCS 1560/2) (from Ch. 105, par. 327v7)

13 Sec. 2. Upon the final termination of the original lease or
14 of any renewal thereof, and subject to the provisions of
15 Section 1 of this Act, the Authority, at the election of the
16 park district, shall cause to be removed from the demised
17 premises the improvements constructed or installed thereon by
18 it, and shall cause the demised premises to be returned, as
19 nearly as practicably possible, to their condition at the
20 inception of the original lease. If, at such time, the park
21 district elects to preserve the improvements, it is hereby
22 authorized to maintain and operate the improvements for the
23 same purposes as the Metropolitan Public Pier and Exposition
24 Authority may be authorized to maintain and operate the
25 improvements at that time.

1 (Source: P.A. 87-895.)

2 Section 105. The Illinois Sports Facilities Authority Act
3 is amended by changing Section 19 as follows:

4 (70 ILCS 3205/19) (from Ch. 85, par. 6019)

5 Sec. 19. Tax. The Authority may impose an occupation tax
6 upon all persons engaged in the City of Chicago in the business
7 of renting, leasing or letting rooms in a hotel, as defined in
8 The Hotel Operators' Occupation Tax Act, at a rate not to
9 exceed 2% of the gross rental receipts from the renting,
10 leasing or letting of hotel rooms located within the City of
11 Chicago, excluding, however, from gross rental receipts, the
12 proceeds of such renting, leasing or letting to permanent
13 residents of that hotel and proceeds from the tax imposed under
14 subsection (c) of Section 13 of the Metropolitan Public Pier
15 ~~and~~ Exposition Authority Act.

16 The tax imposed by the Authority pursuant to this Section
17 and all civil penalties that may be assessed as an incident
18 thereof shall be collected and enforced by the State Department
19 of Revenue. The certificate of registration which is issued by
20 the Department to a lessor under The Hotel Operators'
21 Occupation Tax Act shall permit such registrant to engage in a
22 business which is taxable under any ordinance or resolution
23 enacted pursuant to this Section without registering
24 separately with the Department under such ordinance or

1 resolution or under this Section. The Department shall have
2 full power to administer and enforce this Section; to collect
3 all taxes and penalties due hereunder; to dispose of taxes and
4 penalties so collected in the manner provided in this Section,
5 and to determine all rights to credit memoranda, arising on
6 account of the erroneous payment of tax or penalty hereunder.
7 In the administration of, and compliance with, this Section,
8 the Department and persons who are subject to this Section
9 shall have the same rights, remedies, privileges, immunities,
10 powers and duties, and be subject to the same conditions,
11 restrictions, limitations, penalties and definitions of terms,
12 and employ the same modes of procedure, as are prescribed in
13 The Hotel Operators' Occupation Tax Act (except where that Act
14 is inconsistent herewith), as the same is now or may hereafter
15 be amended, as fully as if the provisions contained in The
16 Hotel Operators' Occupation Tax Act were set forth herein.

17 Whenever the Department determines that a refund should be
18 made under this Section to a claimant instead of issuing a
19 credit memorandum, the Department shall notify the State
20 Comptroller, who shall cause the warrant to be drawn for the
21 amount specified, and to the person named, in such notification
22 from the Department. Such refund shall be paid by the State
23 Treasurer out of the amounts held by the State Treasurer as
24 trustee for the Authority.

25 Persons subject to any tax imposed pursuant to authority
26 granted by this Section may reimburse themselves for their tax

1 liability for such tax by separately stating such tax as an
2 additional charge, which charge may be stated in combination,
3 in a single amount, with State tax imposed under The Hotel
4 Operators' Occupation Tax Act, the municipal tax imposed under
5 Section 8-3-13 of the Illinois Municipal Code, and the tax
6 imposed under Section 13 of the Metropolitan Public Pier and
7 Exposition Authority Act.

8 The Department shall forthwith pay over to the State
9 Treasurer, ex-officio, as trustee for the Authority, all taxes
10 and penalties collected hereunder for deposit in a trust fund
11 outside the State Treasury. On or before the 25th day of each
12 calendar month, the Department shall certify to the Comptroller
13 the amount to be paid to or on behalf of the Authority from
14 amounts collected hereunder by the Department, and deposited
15 into such trust fund during the second preceding calendar
16 month. The amount to be paid to or on behalf of the Authority
17 shall be the amount (not including credit memoranda) collected
18 hereunder during such second preceding calendar month by the
19 Department, less an amount equal to the amount of refunds
20 authorized during such second preceding calendar month by the
21 Department on behalf of the Authority, and less 4% of such
22 balance, which sum shall be retained by the State Treasurer to
23 cover the costs incurred by the Department in administering and
24 enforcing the provisions of this Section, as provided herein.
25 Each such monthly certification by the Department shall also
26 certify to the Comptroller the amount to be so retained by the

1 State Treasurer for payment into the General Revenue Fund of
2 the State Treasury.

3 Each monthly certification by the Department shall
4 certify, of the amount paid to or on behalf of the Authority,
5 (i) the portion to be paid to the Authority, (ii) the portion
6 to be paid into the General Revenue Fund of the State Treasury
7 on behalf of the Authority as repayment of amounts advanced to
8 the Authority pursuant to appropriation from the Illinois
9 Sports Facilities Fund.

10 With respect to each State fiscal year, of the total amount
11 to be paid to or on behalf of the Authority, the Department
12 shall certify that payments shall first be made directly to the
13 Authority in an amount equal to any difference between the
14 annual amount certified by the Chairman of the Authority
15 pursuant to Section 8.25-4 of the State Finance Act and the
16 amount appropriated to the Authority from the Illinois Sports
17 Facilities Fund. Next, the Department shall certify that
18 payment shall be made into the General Revenue Fund of the
19 State Treasury in an amount equal to the difference between (i)
20 the lesser of (x) the amount appropriated from the Illinois
21 Sports Facilities Fund to the Authority and (y) the annual
22 amount certified by the Chairman of the Authority pursuant to
23 Section 8.25-4 of the State Finance Act and (ii) \$10,000,000.
24 The Department shall certify that all additional amounts shall
25 be paid to the Authority and used for its corporate purposes.

26 Within 10 days after receipt, by the Comptroller, of the

1 Department's monthly certification of amounts to be paid to or
2 on behalf of the Authority and amounts to be paid into the
3 General Revenue Fund, the Comptroller shall cause the warrants
4 to be drawn for the respective amounts in accordance with the
5 directions contained in such certification.

6 Amounts collected by the Department and paid to the
7 Authority pursuant to this Section shall be used for the
8 corporate purposes of the Authority. On June 15, 1992 and on
9 each June 15 thereafter, the Authority shall repay to the State
10 Treasurer all amounts paid to it under this Section and
11 otherwise remaining available to the Authority after providing
12 for (i) payment of principal and interest on, and other
13 payments related to, its obligations issued or to be issued
14 under Section 13 of the Act, including any deposits required to
15 reserve funds created under any indenture or resolution
16 authorizing issuance of the obligations and payments to
17 providers of credit enhancement, (ii) payment of obligations
18 under the provisions of any management agreement with respect
19 to a facility or facilities owned by the Authority or of any
20 assistance agreement with respect to any facility for which
21 financial assistance is provided under this Act, and payment of
22 other capital and operating expenses of the Authority,
23 including any deposits required to reserve funds created for
24 repair and replacement of capital assets and to meet the
25 obligations of the Authority under any management agreement or
26 assistance agreement. Amounts repaid by the Authority to the

1 State Treasurer hereunder shall be treated as repayment of
2 amounts deposited into the Illinois Sports Facilities Fund and
3 credited to the Subsidy Account and used for the corporate
4 purposes of the Authority. The State Treasurer shall deposit
5 \$5,000,000 of the amount received into the General Revenue
6 Fund; thereafter, at the beginning of each fiscal year the
7 State Treasurer shall certify to the State Comptroller for all
8 prior fiscal years the cumulative amount of any deficiencies in
9 repayments to the City of Chicago of amounts in the Local
10 Government Distributive Fund that would otherwise have been
11 allocated to the City of Chicago under the State Revenue
12 Sharing Act but instead were paid into the General Revenue Fund
13 under Section 6 of the Hotel Operators' Occupation Tax Act and
14 that have not been reimbursed, and the Comptroller shall,
15 during the fiscal year at the beginning of which the
16 certification was made, cause warrants to be drawn from the
17 amount received for the repayment of that cumulative amount to
18 the City of Chicago until that cumulative amount has been fully
19 reimbursed; thereafter, the State Treasurer shall deposit the
20 balance of the amount received into the trust fund established
21 outside the State Treasury under subsection (g) of Section 13
22 of the Metropolitan Public Pier and Exposition Authority Act.

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

1 An ordinance or resolution imposing or discontinuing a tax
2 hereunder or effecting a change in the rate thereof shall be
3 effective on the first day of the second calendar month next
4 following the month in which the ordinance or resolution is
5 passed.

6 If the Authority levies a tax authorized by this Section it
7 shall transmit to the Department of Revenue not later than 5
8 days after the adoption of the ordinance or resolution a
9 certified copy of the ordinance or resolution imposing such tax
10 whereupon the Department of Revenue shall proceed to administer
11 and enforce this Section on behalf of the Authority. Upon a
12 change in rate of a tax levied hereunder, or upon the
13 discontinuance of the tax, the Authority shall not later than 5
14 days after the effective date of the ordinance or resolution
15 discontinuing the tax or effecting a change in rate transmit to
16 the Department of Revenue a certified copy of the ordinance or
17 resolution effecting such change or discontinuance.

18 (Source: P.A. 91-935, eff. 6-1-01.)

19 Section 110. The Liquor Control Act of 1934 is amended by
20 changing Section 6-15 as follows:

21 (235 ILCS 5/6-15) (from Ch. 43, par. 130)

22 Sec. 6-15. No alcoholic liquors shall be sold or delivered
23 in any building belonging to or under the control of the State
24 or any political subdivision thereof except as provided in this

1 Act. The corporate authorities of any city, village,
2 incorporated town, township, or county may provide by
3 ordinance, however, that alcoholic liquor may be sold or
4 delivered in any specifically designated building belonging to
5 or under the control of the municipality, township, or county,
6 or in any building located on land under the control of the
7 municipality, township, or county; provided that such township
8 or county complies with all applicable local ordinances in any
9 incorporated area of the township or county. Alcoholic liquor
10 may be delivered to and sold under the authority of a special
11 use permit on any property owned by a conservation district
12 organized under the Conservation District Act, provided that
13 (i) the alcoholic liquor is sold only at an event authorized by
14 the governing board of the conservation district, (ii) the
15 issuance of the special use permit is authorized by the local
16 liquor control commissioner of the territory in which the
17 property is located, and (iii) the special use permit
18 authorizes the sale of alcoholic liquor for one day or less.
19 Alcoholic liquors may be delivered to and sold at any airport
20 belonging to or under the control of a municipality of more
21 than 25,000 inhabitants, or in any building or on any golf
22 course owned by a park district organized under the Park
23 District Code, subject to the approval of the governing board
24 of the district, or in any building or on any golf course owned
25 by a forest preserve district organized under the Downstate
26 Forest Preserve District Act, subject to the approval of the

1 governing board of the district, or on the grounds within 500
2 feet of any building owned by a forest preserve district
3 organized under the Downstate Forest Preserve District Act
4 during times when food is dispensed for consumption within 500
5 feet of the building from which the food is dispensed, subject
6 to the approval of the governing board of the district, or in a
7 building owned by a Local Mass Transit District organized under
8 the Local Mass Transit District Act, subject to the approval of
9 the governing Board of the District, or in Bicentennial Park,
10 or on the premises of the City of Mendota Lake Park located
11 adjacent to Route 51 in Mendota, Illinois, or on the premises
12 of Camden Park in Milan, Illinois, or in the community center
13 owned by the City of Loves Park that is located at 1000 River
14 Park Drive in Loves Park, Illinois, or, in connection with the
15 operation of an established food serving facility during times
16 when food is dispensed for consumption on the premises, and at
17 the following aquarium and museums located in public parks: Art
18 Institute of Chicago, Chicago Academy of Sciences, Chicago
19 Historical Society, Field Museum of Natural History, Museum of
20 Science and Industry, DuSable Museum of African American
21 History, John G. Shedd Aquarium and Adler Planetarium, or at
22 Lakeview Museum of Arts and Sciences in Peoria, or in
23 connection with the operation of the facilities of the Chicago
24 Zoological Society or the Chicago Horticultural Society on land
25 owned by the Forest Preserve District of Cook County, or on any
26 land used for a golf course or for recreational purposes owned

1 by the Forest Preserve District of Cook County, subject to the
2 control of the Forest Preserve District Board of Commissioners
3 and applicable local law, provided that dram shop liability
4 insurance is provided at maximum coverage limits so as to hold
5 the District harmless from all financial loss, damage, and
6 harm, or in any building located on land owned by the Chicago
7 Park District if approved by the Park District Commissioners,
8 or on any land used for a golf course or for recreational
9 purposes and owned by the Illinois International Port District
10 if approved by the District's governing board, or at any
11 airport, golf course, faculty center, or facility in which
12 conference and convention type activities take place belonging
13 to or under control of any State university or public community
14 college district, provided that with respect to a facility for
15 conference and convention type activities alcoholic liquors
16 shall be limited to the use of the convention or conference
17 participants or participants in cultural, political or
18 educational activities held in such facilities, and provided
19 further that the faculty or staff of the State university or a
20 public community college district, or members of an
21 organization of students, alumni, faculty or staff of the State
22 university or a public community college district are active
23 participants in the conference or convention, or in Memorial
24 Stadium on the campus of the University of Illinois at
25 Urbana-Champaign during games in which the Chicago Bears
26 professional football team is playing in that stadium during

1 the renovation of Soldier Field, not more than one and a half
2 hours before the start of the game and not after the end of the
3 third quarter of the game, or in the Pavilion Facility on the
4 campus of the University of Illinois at Chicago during games in
5 which the Chicago Storm professional soccer team is playing in
6 that facility, not more than one and a half hours before the
7 start of the game and not after the end of the third quarter of
8 the game, or in the Pavilion Facility on the campus of the
9 University of Illinois at Chicago during games in which the
10 WNBA professional women's basketball team is playing in that
11 facility, not more than one and a half hours before the start
12 of the game and not after the 10-minute mark of the second half
13 of the game, or by a catering establishment which has rented
14 facilities from a board of trustees of a public community
15 college district, or in a restaurant that is operated by a
16 commercial tenant in the North Campus Parking Deck building
17 that (1) is located at 1201 West University Avenue, Urbana,
18 Illinois and (2) is owned by the Board of Trustees of the
19 University of Illinois, or, if approved by the District board,
20 on land owned by the Metropolitan Sanitary District of Greater
21 Chicago and leased to others for a term of at least 20 years.
22 Nothing in this Section precludes the sale or delivery of
23 alcoholic liquor in the form of original packaged goods in
24 premises located at 500 S. Racine in Chicago belonging to the
25 University of Illinois and used primarily as a grocery store by
26 a commercial tenant during the term of a lease that predates

1 the University's acquisition of the premises; but the
2 University shall have no power or authority to renew, transfer,
3 or extend the lease with terms allowing the sale of alcoholic
4 liquor; and the sale of alcoholic liquor shall be subject to
5 all local laws and regulations. After the acquisition by
6 Winnebago County of the property located at 404 Elm Street in
7 Rockford, a commercial tenant who sold alcoholic liquor at
8 retail on a portion of the property under a valid license at
9 the time of the acquisition may continue to do so for so long
10 as the tenant and the County may agree under existing or future
11 leases, subject to all local laws and regulations regarding the
12 sale of alcoholic liquor. Alcoholic liquors may be delivered to
13 and sold at Memorial Hall, located at 211 North Main Street,
14 Rockford, under conditions approved by Winnebago County and
15 subject to all local laws and regulations regarding the sale of
16 alcoholic liquor. Each facility shall provide dram shop
17 liability in maximum insurance coverage limits so as to save
18 harmless the State, municipality, State university, airport,
19 golf course, faculty center, facility in which conference and
20 convention type activities take place, park district, Forest
21 Preserve District, public community college district,
22 aquarium, museum, or sanitary district from all financial loss,
23 damage or harm. Alcoholic liquors may be sold at retail in
24 buildings of golf courses owned by municipalities or Illinois
25 State University in connection with the operation of an
26 established food serving facility during times when food is

1 dispensed for consumption upon the premises. Alcoholic liquors
2 may be delivered to and sold at retail in any building owned by
3 a fire protection district organized under the Fire Protection
4 District Act, provided that such delivery and sale is approved
5 by the board of trustees of the district, and provided further
6 that such delivery and sale is limited to fundraising events
7 and to a maximum of 6 events per year. However, the limitation
8 to fundraising events and to a maximum of 6 events per year
9 does not apply to the delivery, sale, or manufacture of
10 alcoholic liquors at the building located at 59 Main Street in
11 Oswego, Illinois, owned by the Oswego Fire Protection District
12 if the alcoholic liquor is sold or dispensed as approved by the
13 Oswego Fire Protection District and the property is no longer
14 being utilized for fire protection purposes.

15 Alcoholic liquors may be served or sold in buildings under
16 the control of the Board of Trustees of the University of
17 Illinois for events that the Board may determine are public
18 events and not related student activities. The Board of
19 Trustees shall issue a written policy within 6 months of August
20 15, 2008 (the effective date of Public Act 95-847) concerning
21 the types of events that would be eligible for an exemption.
22 Thereafter, the Board of Trustees may issue revised, updated,
23 new, or amended policies as it deems necessary and appropriate.
24 In preparing its written policy, the Board of Trustees shall,
25 among other factors it considers relevant and important, give
26 consideration to the following: (i) whether the event is a

1 student activity or student related activity; (ii) whether the
2 physical setting of the event is conducive to control of liquor
3 sales and distribution; (iii) the ability of the event operator
4 to ensure that the sale or serving of alcoholic liquors and the
5 demeanor of the participants are in accordance with State law
6 and University policies; (iv) regarding the anticipated
7 attendees at the event, the relative proportion of individuals
8 under the age of 21 to individuals age 21 or older; (v) the
9 ability of the venue operator to prevent the sale or
10 distribution of alcoholic liquors to individuals under the age
11 of 21; (vi) whether the event prohibits participants from
12 removing alcoholic beverages from the venue; and (vii) whether
13 the event prohibits participants from providing their own
14 alcoholic liquors to the venue. In addition, any policy
15 submitted by the Board of Trustees to the Illinois Liquor
16 Control Commission must require that any event at which
17 alcoholic liquors are served or sold in buildings under the
18 control of the Board of Trustees shall require the prior
19 written approval of the Office of the Chancellor for the
20 University campus where the event is located. The Board of
21 Trustees shall submit its policy, and any subsequently revised,
22 updated, new, or amended policies, to the Illinois Liquor
23 Control Commission, and any University event, or location for
24 an event, exempted under such policies shall apply for a
25 license under the applicable Sections of this Act.

26 Alcoholic liquors may be served or sold in buildings under

1 the control of the Board of Trustees of Northern Illinois
2 University for events that the Board may determine are public
3 events and not student-related activities. The Board of
4 Trustees shall issue a written policy within 6 months after
5 June 28, 2011 (the effective date of Public Act 97-45)
6 concerning the types of events that would be eligible for an
7 exemption. Thereafter, the Board of Trustees may issue revised,
8 updated, new, or amended policies as it deems necessary and
9 appropriate. In preparing its written policy, the Board of
10 Trustees shall, in addition to other factors it considers
11 relevant and important, give consideration to the following:
12 (i) whether the event is a student activity or student-related
13 activity; (ii) whether the physical setting of the event is
14 conducive to control of liquor sales and distribution; (iii)
15 the ability of the event operator to ensure that the sale or
16 serving of alcoholic liquors and the demeanor of the
17 participants are in accordance with State law and University
18 policies; (iv) the anticipated attendees at the event and the
19 relative proportion of individuals under the age of 21 to
20 individuals age 21 or older; (v) the ability of the venue
21 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.

1 Alcoholic liquors may be served or sold in buildings under
2 the control of the Board of Trustees of Chicago State
3 University for events that the Board may determine are public
4 events and not student-related activities. The Board of
5 Trustees shall issue a written policy within 6 months after
6 August 2, 2013 (the effective date of Public Act 98-132)
7 concerning the types of events that would be eligible for an
8 exemption. Thereafter, the Board of Trustees may issue revised,
9 updated, new, or amended policies as it deems necessary and
10 appropriate. In preparing its written policy, the Board of
11 Trustees shall, in addition to other factors it considers
12 relevant and important, give consideration to the following:
13 (i) whether the event is a student activity or student-related
14 activity; (ii) whether the physical setting of the event is
15 conducive to control of liquor sales and distribution; (iii)
16 the ability of the event operator to ensure that the sale or
17 serving of alcoholic liquors and the demeanor of the
18 participants are in accordance with State law and University
19 policies; (iv) the anticipated attendees at the event and the
20 relative proportion of individuals under the age of 21 to
21 individuals age 21 or older; (v) the ability of the venue
22 operator to prevent the sale or distribution of alcoholic
23 liquors to individuals under the age of 21; (vi) whether the
24 event prohibits participants from removing alcoholic beverages
25 from the venue; and (vii) whether the event prohibits
26 participants from providing their own alcoholic liquors to the

1 venue.

2 Alcoholic liquors may be served or sold in buildings under
3 the control of the Board of Trustees of Illinois State
4 University for events that the Board may determine are public
5 events and not student-related activities. The Board of
6 Trustees shall issue a written policy within 6 months after
7 March 1, 2013 (the effective date of Public Act 97-1166)
8 concerning the types of events that would be eligible for an
9 exemption. Thereafter, the Board of Trustees may issue revised,
10 updated, new, or amended policies as it deems necessary and
11 appropriate. In preparing its written policy, the Board of
12 Trustees shall, in addition to other factors it considers
13 relevant and important, give consideration to the following:
14 (i) whether the event is a student activity or student-related
15 activity; (ii) whether the physical setting of the event is
16 conducive to control of liquor sales and distribution; (iii)
17 the ability of the event operator to ensure that the sale or
18 serving of alcoholic liquors and the demeanor of the
19 participants are in accordance with State law and University
20 policies; (iv) the anticipated attendees at the event and the
21 relative proportion of individuals under the age of 21 to
22 individuals age 21 or older; (v) the ability of the venue
23 operator to prevent the sale or distribution of alcoholic
24 liquors to individuals under the age of 21; (vi) whether the
25 event prohibits participants from removing alcoholic beverages
26 from the venue; and (vii) whether the event prohibits

1 participants from providing their own alcoholic liquors to the
2 venue.

3 Alcoholic liquors may be served or sold in buildings under
4 the control of the Board of Trustees of Southern Illinois
5 University for events that the Board may determine are public
6 events and not student-related activities. The Board of
7 Trustees shall issue a written policy within 6 months after
8 August 12, 2016 (the effective date of Public Act 99-795)
9 concerning the types of events that would be eligible for an
10 exemption. Thereafter, the Board of Trustees may issue revised,
11 updated, new, or amended policies as it deems necessary and
12 appropriate. In preparing its written policy, the Board of
13 Trustees shall, in addition to other factors it considers
14 relevant and important, give consideration to the following:

15 (i) whether the event is a student activity or student-related
16 activity; (ii) whether the physical setting of the event is
17 conducive to control of liquor sales and distribution; (iii)
18 the ability of the event operator to ensure that the sale or
19 serving of alcoholic liquors and the demeanor of the
20 participants are in accordance with State law and University
21 policies; (iv) the anticipated attendees at the event and the
22 relative proportion of individuals under the age of 21 to
23 individuals age 21 or older; (v) the ability of the venue
24 operator to prevent the sale or distribution of alcoholic
25 liquors to individuals under the age of 21; (vi) whether the
26 event prohibits participants from removing alcoholic beverages

1 from the venue; and (vii) whether the event prohibits
2 participants from providing their own alcoholic liquors to the
3 venue.

4 Alcoholic liquors may be served or sold in buildings under
5 the control of the Board of Trustees of a public university for
6 events that the Board of Trustees of that public university may
7 determine are public events and not student-related
8 activities. If the Board of Trustees of a public university has
9 not issued a written policy pursuant to an exemption under this
10 Section on or before July 15, 2016 (the effective date of
11 Public Act 99-550), then that Board of Trustees shall issue a
12 written policy within 6 months after July 15, 2016 (the
13 effective date of Public Act 99-550) concerning the types of
14 events that would be eligible for an exemption. Thereafter, the
15 Board of Trustees may issue revised, updated, new, or amended
16 policies as it deems necessary and appropriate. In preparing
17 its written policy, the Board of Trustees shall, in addition to
18 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) the anticipated attendees at the
26 event and the relative proportion of individuals under the age

1 of 21 to individuals age 21 or older; (v) the ability of the
2 venue operator to prevent the sale or distribution of alcoholic
3 liquors to individuals under the age of 21; (vi) whether the
4 event prohibits participants from removing alcoholic beverages
5 from the venue; and (vii) whether the event prohibits
6 participants from providing their own alcoholic liquors to the
7 venue. As used in this paragraph, "public university" means the
8 University of Illinois, Illinois State University, Chicago
9 State University, Governors State University, Southern
10 Illinois University, Northern Illinois University, Eastern
11 Illinois University, Western Illinois University, and
12 Northeastern Illinois University.

13 Alcoholic liquors may be served or sold in buildings under
14 the control of the Board of Trustees of a community college
15 district for events that the Board of Trustees of that
16 community college district may determine are public events and
17 not student-related activities. The Board of Trustees shall
18 issue a written policy within 6 months after July 15, 2016 (the
19 effective date of Public Act 99-550) concerning the types of
20 events that would be eligible for an exemption. Thereafter, the
21 Board of Trustees may issue revised, updated, new, or amended
22 policies as it deems necessary and appropriate. In preparing
23 its written policy, the Board of Trustees shall, in addition to
24 other factors it considers relevant and important, give
25 consideration to the following: (i) whether the event is a
26 student activity or student-related activity; (ii) whether the

1 physical setting of the event is conducive to control of liquor
2 sales and distribution; (iii) the ability of the event operator
3 to ensure that the sale or serving of alcoholic liquors and the
4 demeanor of the participants are in accordance with State law
5 and community college district policies; (iv) the anticipated
6 attendees at the event and the relative proportion of
7 individuals under the age of 21 to individuals age 21 or older;
8 (v) the ability of the venue operator to prevent the sale or
9 distribution of alcoholic liquors to individuals under the age
10 of 21; (vi) whether the event prohibits participants from
11 removing alcoholic beverages from the venue; and (vii) whether
12 the event prohibits participants from providing their own
13 alcoholic liquors to the venue. This paragraph does not apply
14 to any community college district authorized to sell or serve
15 alcoholic liquor under any other provision of this Section.

16 Alcoholic liquor may be delivered to and sold at retail in
17 the Dorchester Senior Business Center owned by the Village of
18 Dolton if the alcoholic liquor is sold or dispensed only in
19 connection with organized functions for which the planned
20 attendance is 20 or more persons, and if the person or facility
21 selling or dispensing the alcoholic liquor has provided dram
22 shop liability insurance in maximum limits so as to hold
23 harmless the Village of Dolton and the State from all financial
24 loss, damage and harm.

25 Alcoholic liquors may be delivered to and sold at retail in
26 any building used as an Illinois State Armory provided:

1 (i) the Adjutant General's written consent to the
2 issuance of a license to sell alcoholic liquor in such
3 building is filed with the Commission;

4 (ii) the alcoholic liquor is sold or dispensed only in
5 connection with organized functions held on special
6 occasions;

7 (iii) the organized function is one for which the
8 planned attendance is 25 or more persons; and

9 (iv) the facility selling or dispensing the alcoholic
10 liquors has provided dram shop liability insurance in
11 maximum limits so as to save harmless the facility and the
12 State from all financial loss, damage or harm.

13 Alcoholic liquors may be delivered to and sold at retail in
14 the Chicago Civic Center, provided that:

15 (i) the written consent of the Public Building
16 Commission which administers the Chicago Civic Center is
17 filed with the Commission;

18 (ii) the alcoholic liquor is sold or dispensed only in
19 connection with organized functions held on special
20 occasions;

21 (iii) the organized function is one for which the
22 planned attendance is 25 or more persons;

23 (iv) the facility selling or dispensing the alcoholic
24 liquors has provided dram shop liability insurance in
25 maximum limits so as to hold harmless the Civic Center, the
26 City of Chicago and the State from all financial loss,

1 damage or harm; and

2 (v) all applicable local ordinances are complied with.

3 Alcoholic liquors may be delivered or sold in any building
4 belonging to or under the control of any city, village or
5 incorporated town where more than 75% of the physical
6 properties of the building is used for commercial or
7 recreational purposes, and the building is located upon a pier
8 extending into or over the waters of a navigable lake or stream
9 or on the shore of a navigable lake or stream. In accordance
10 with a license issued under this Act, alcoholic liquor may be
11 sold, served, or delivered in buildings and facilities under
12 the control of the Department of Natural Resources during
13 events or activities lasting no more than 7 continuous days
14 upon the written approval of the Director of Natural Resources
15 acting as the controlling government authority. The Director of
16 Natural Resources may specify conditions on that approval,
17 including but not limited to requirements for insurance and
18 hours of operation. Notwithstanding any other provision of this
19 Act, alcoholic liquor sold by a United States Army Corps of
20 Engineers or Department of Natural Resources concessionaire
21 who was operating on June 1, 1991 for on-premises consumption
22 only is not subject to the provisions of Articles IV and IX.
23 Beer and wine may be sold on the premises of the Joliet Park
24 District Stadium owned by the Joliet Park District when written
25 consent to the issuance of a license to sell beer and wine in
26 such premises is filed with the local liquor commissioner by

1 the Joliet Park District. Beer and wine may be sold in
2 buildings on the grounds of State veterans' homes when written
3 consent to the issuance of a license to sell beer and wine in
4 such buildings is filed with the Commission by the Department
5 of Veterans' Affairs, and the facility shall provide dram shop
6 liability in maximum insurance coverage limits so as to save
7 the facility harmless from all financial loss, damage or harm.
8 Such liquors may be delivered to and sold at any property owned
9 or held under lease by a Metropolitan Public Pier ~~and~~
10 Exposition Authority or Metropolitan Exposition and Auditorium
11 Authority.

12 Beer and wine may be sold and dispensed at professional
13 sporting events and at professional concerts and other
14 entertainment events conducted on premises owned by the Forest
15 Preserve District of Kane County, subject to the control of the
16 District Commissioners and applicable local law, provided that
17 dram shop liability insurance is provided at maximum coverage
18 limits so as to hold the District harmless from all financial
19 loss, damage and harm.

20 Nothing in this Section shall preclude the sale or delivery
21 of beer and wine at a State or county fair or the sale or
22 delivery of beer or wine at a city fair in any otherwise lawful
23 manner.

24 Alcoholic liquors may be sold at retail in buildings in
25 State parks under the control of the Department of Natural
26 Resources, provided:

1 a. the State park has overnight lodging facilities with
2 some restaurant facilities or, not having overnight
3 lodging facilities, has restaurant facilities which serve
4 complete luncheon and dinner or supper meals,

5 b. (blank), and

6 c. the alcoholic liquors are sold by the State park
7 lodge or restaurant concessionaire only during the hours
8 from 11 o'clock a.m. until 12 o'clock midnight.
9 Notwithstanding any other provision of this Act, alcoholic
10 liquor sold by the State park or restaurant concessionaire
11 is not subject to the provisions of Articles IV and IX.

12 Alcoholic liquors may be sold at retail in buildings on
13 properties under the control of the Division of Historic
14 Preservation of the Department of Natural Resources or the
15 Abraham Lincoln Presidential Library and Museum provided:

16 a. the property has overnight lodging facilities with
17 some restaurant facilities or, not having overnight
18 lodging facilities, has restaurant facilities which serve
19 complete luncheon and dinner or supper meals,

20 b. consent to the issuance of a license to sell
21 alcoholic liquors in the buildings has been filed with the
22 commission by the Division of Historic Preservation of the
23 Department of Natural Resources or the Abraham Lincoln
24 Presidential Library and Museum, and

25 c. the alcoholic liquors are sold by the lodge or
26 restaurant concessionaire only during the hours from 11

1 o'clock a.m. until 12 o'clock midnight.

2 The sale of alcoholic liquors pursuant to this Section does
3 not authorize the establishment and operation of facilities
4 commonly called taverns, saloons, bars, cocktail lounges, and
5 the like except as a part of lodge and restaurant facilities in
6 State parks or golf courses owned by Forest Preserve Districts
7 with a population of less than 3,000,000 or municipalities or
8 park districts.

9 Alcoholic liquors may be sold at retail in the Springfield
10 Administration Building of the Department of Transportation
11 and the Illinois State Armory in Springfield; provided, that
12 the controlling government authority may consent to such sales
13 only if

14 a. the request is from a not-for-profit organization;

15 b. such sales would not impede normal operations of the
16 departments involved;

17 c. the not-for-profit organization provides dram shop
18 liability in maximum insurance coverage limits and agrees
19 to defend, save harmless and indemnify the State of
20 Illinois from all financial loss, damage or harm;

21 d. no such sale shall be made during normal working
22 hours of the State of Illinois; and

23 e. the consent is in writing.

24 Alcoholic liquors may be sold at retail in buildings in
25 recreational areas of river conservancy districts under the
26 control of, or leased from, the river conservancy districts.

1 Such sales are subject to reasonable local regulations as
2 provided in Article IV; however, no such regulations may
3 prohibit or substantially impair the sale of alcoholic liquors
4 on Sundays or Holidays.

5 Alcoholic liquors may be provided in long term care
6 facilities owned or operated by a county under Division 5-21 or
7 5-22 of the Counties Code, when approved by the facility
8 operator and not in conflict with the regulations of the
9 Illinois Department of Public Health, to residents of the
10 facility who have had their consumption of the alcoholic
11 liquors provided approved in writing by a physician licensed to
12 practice medicine in all its branches.

13 Alcoholic liquors may be delivered to and dispensed in
14 State housing assigned to employees of the Department of
15 Corrections. No person shall furnish or allow to be furnished
16 any alcoholic liquors to any prisoner confined in any jail,
17 reformatory, prison or house of correction except upon a
18 physician's prescription for medicinal purposes.

19 Alcoholic liquors may be sold at retail or dispensed at the
20 Willard Ice Building in Springfield, at the State Library in
21 Springfield, and at Illinois State Museum facilities by (1) an
22 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 controlling government authority, or by (2) a not-for-profit
26 organization, provided that such organization:

1 a. Obtains written consent from the controlling
2 government authority;

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 authorized functions.

18 The controlling government authority for the Willard Ice
19 Building in Springfield shall be the Director of the Department
20 of Revenue. The controlling government authority for Illinois
21 State Museum facilities shall be the Director of the Illinois
22 State Museum. The controlling government authority for the
23 State Library in Springfield shall be the Secretary of State.

24 Alcoholic liquors may be delivered to and sold at retail or
25 dispensed at any facility, property or building under the
26 jurisdiction of the Division of Historic Preservation of the

1 Department of Natural Resources or the Abraham Lincoln
2 Presidential Library and Museum where the delivery, sale or
3 dispensing is by (1) an agency of the State, whether
4 legislative, judicial or executive, provided that such agency
5 first obtains written permission to sell or dispense alcoholic
6 liquors from a controlling government authority, or by (2) an
7 individual or organization provided that such individual or
8 organization:

9 a. Obtains written consent from the controlling
10 government authority;

11 b. Sells or dispenses the alcoholic liquors in a manner
12 that does not impair normal workings of State offices or
13 operations located at the facility, property or building;

14 c. Sells or dispenses alcoholic liquors only in
15 connection with an official activity of the individual or
16 organization in the facility, property or building;

17 d. Provides, or its catering service provides, dram
18 shop liability insurance in maximum coverage limits and in
19 which the carrier agrees to defend, save harmless and
20 indemnify the State of Illinois from all financial loss,
21 damage or harm arising out of the selling or dispensing of
22 alcoholic liquors.

23 The controlling government authority for the Division of
24 Historic Preservation of the Department of Natural Resources
25 shall be the Director of Natural Resources, and the controlling
26 government authority for the Abraham Lincoln Presidential

1 Library and Museum shall be the Executive Director of the
2 Abraham Lincoln Presidential Library and Museum.

3 Alcoholic liquors may be delivered to and sold at retail or
4 dispensed for consumption at the Michael Bilandic Building at
5 160 North LaSalle Street, Chicago IL 60601, after the normal
6 business hours of any day care or child care facility located
7 in the building, by (1) a commercial tenant or subtenant
8 conducting business on the premises under a lease made pursuant
9 to Section 405-315 of the Department of Central Management
10 Services Law (20 ILCS 405/405-315), provided that such tenant
11 or subtenant who accepts delivery of, sells, or dispenses
12 alcoholic liquors shall procure and maintain dram shop
13 liability insurance in maximum coverage limits and in which the
14 carrier agrees to defend, indemnify, and save harmless the
15 State of Illinois from all financial loss, damage, or harm
16 arising out of the delivery, sale, or dispensing of alcoholic
17 liquors, or by (2) an agency of the State, whether legislative,
18 judicial, or executive, provided that such agency first obtains
19 written permission to accept delivery of and sell or dispense
20 alcoholic liquors from the Director of Central Management
21 Services, or by (3) a not-for-profit organization, provided
22 that such organization:

23 a. obtains written consent from the Department of
24 Central Management Services;

25 b. accepts delivery of and sells or dispenses the
26 alcoholic liquors in a manner that does not impair normal

1 operations of State offices located in the building;

2 c. accepts delivery of and sells or dispenses alcoholic
3 liquors only in connection with an official activity in the
4 building; and

5 d. provides, or its catering service provides, dram
6 shop liability insurance in maximum coverage limits and in
7 which the carrier agrees to defend, save harmless, and
8 indemnify the State of Illinois from all financial loss,
9 damage, or harm arising out of the selling or dispensing of
10 alcoholic liquors.

11 Nothing in this Act shall prevent a not-for-profit
12 organization or agency of the State from employing the services
13 of a catering establishment for the selling or dispensing of
14 alcoholic liquors at functions authorized by the Director of
15 Central Management Services.

16 Alcoholic liquors may be sold at retail or dispensed at the
17 James R. Thompson Center in Chicago, subject to the provisions
18 of Section 7.4 of the State Property Control Act, and 222 South
19 College Street in Springfield, Illinois by (1) a commercial
20 tenant or subtenant conducting business on the premises under a
21 lease or sublease made pursuant to Section 405-315 of the
22 Department of Central Management Services Law (20 ILCS
23 405/405-315), provided that such tenant or subtenant who sells
24 or dispenses alcoholic liquors shall procure and maintain dram
25 shop liability insurance in maximum coverage limits and in
26 which the carrier agrees to defend, indemnify and save harmless

1 the State of Illinois from all financial loss, damage or harm
2 arising out of the sale or dispensing of alcoholic liquors, or
3 by (2) an agency of the State, whether legislative, judicial or
4 executive, provided that such agency first obtains written
5 permission to sell or dispense alcoholic liquors from the
6 Director of Central Management Services, or by (3) a
7 not-for-profit organization, provided that such organization:

8 a. Obtains written consent from the Department of
9 Central Management Services;

10 b. Sells or dispenses the alcoholic liquors in a manner
11 that does not impair normal operations of State offices
12 located in the building;

13 c. Sells or dispenses alcoholic liquors only in
14 connection with an official activity in the building;

15 d. Provides, or its catering service provides, dram
16 shop liability insurance in maximum coverage limits and in
17 which the carrier agrees to defend, save harmless and
18 indemnify the State of Illinois from all financial loss,
19 damage or harm arising out of the selling or dispensing of
20 alcoholic liquors.

21 Nothing in this Act shall prevent a not-for-profit
22 organization or agency of the State from employing the services
23 of a catering establishment for the selling or dispensing of
24 alcoholic liquors at functions authorized by the Director of
25 Central Management Services.

26 Alcoholic liquors may be sold or delivered at any facility

1 owned by the Illinois Sports Facilities Authority provided that
2 dram shop liability insurance has been made available in a
3 form, with such coverage and in such amounts as the Authority
4 reasonably determines is necessary.

5 Alcoholic liquors may be sold at retail or dispensed at the
6 Rockford State Office Building by (1) an agency of the State,
7 whether legislative, judicial or executive, provided that such
8 agency first obtains written permission to sell or dispense
9 alcoholic liquors from the Department of Central Management
10 Services, or by (2) a not-for-profit organization, provided
11 that such organization:

12 a. Obtains written consent from the Department of
13 Central Management Services;

14 b. Sells or dispenses the alcoholic liquors in a manner
15 that does not impair normal operations of State offices
16 located in the building;

17 c. Sells or dispenses alcoholic liquors only in
18 connection with an official activity in the building;

19 d. Provides, or its catering service provides, dram
20 shop liability insurance in maximum coverage limits and in
21 which the carrier agrees to defend, save harmless and
22 indemnify the State of Illinois from all financial loss,
23 damage or harm arising out of the selling or dispensing of
24 alcoholic liquors.

25 Nothing in this Act shall prevent a not-for-profit
26 organization or agency of the State from employing the services

1 of a catering establishment for the selling or dispensing of
2 alcoholic liquors at functions authorized by the Department of
3 Central Management Services.

4 Alcoholic liquors may be sold or delivered in a building
5 that is owned by McLean County, situated on land owned by the
6 county in the City of Bloomington, and used by the McLean
7 County Historical Society if the sale or delivery is approved
8 by an ordinance adopted by the county board, and the
9 municipality in which the building is located may not prohibit
10 that sale or delivery, notwithstanding any other provision of
11 this Section. The regulation of the sale and delivery of
12 alcoholic liquor in a building that is owned by McLean County,
13 situated on land owned by the county, and used by the McLean
14 County Historical Society as provided in this paragraph is an
15 exclusive power and function of the State and is a denial and
16 limitation under Article VII, Section 6, subsection (h) of the
17 Illinois Constitution of the power of a home rule municipality
18 to regulate that sale and delivery.

19 Alcoholic liquors may be sold or delivered in any building
20 situated on land held in trust for any school district
21 organized under Article 34 of the School Code, if the building
22 is not used for school purposes and if the sale or delivery is
23 approved by the board of education.

24 Alcoholic liquors may be delivered to and sold at retail in
25 any building owned by a public library district, provided that
26 the delivery and sale is approved by the board of trustees of

1 that public library district and is limited to library
2 fundraising events or programs of a cultural or educational
3 nature. Before the board of trustees of a public library
4 district may approve the delivery and sale of alcoholic
5 liquors, the board of trustees of the public library district
6 must have a written policy that has been approved by the board
7 of trustees of the public library district governing when and
8 under what circumstances alcoholic liquors may be delivered to
9 and sold at retail on property owned by that public library
10 district. The written policy must (i) provide that no alcoholic
11 liquor may be sold, distributed, or consumed in any area of the
12 library accessible to the general public during the event or
13 program, (ii) prohibit the removal of alcoholic liquor from the
14 venue during the event, and (iii) require that steps be taken
15 to prevent the sale or distribution of alcoholic liquor to
16 persons under the age of 21. Any public library district that
17 has alcoholic liquor delivered to or sold at retail on property
18 owned by the public library district shall provide dram shop
19 liability insurance in maximum insurance coverage limits so as
20 to save harmless the public library districts from all
21 financial loss, damage, or harm.

22 Alcoholic liquors may be sold or delivered in buildings
23 owned by the Community Building Complex Committee of Boone
24 County, Illinois if the person or facility selling or
25 dispensing the alcoholic liquor has provided dram shop
26 liability insurance with coverage and in amounts that the

1 Committee reasonably determines are necessary.

2 Alcoholic liquors may be sold or delivered in the building
3 located at 1200 Centerville Avenue in Belleville, Illinois and
4 occupied by either the Belleville Area Special Education
5 District or the Belleville Area Special Services Cooperative.

6 Alcoholic liquors may be delivered to and sold at the Louis
7 Joliet Renaissance Center, City Center Campus, located at 214
8 N. Ottawa Street, Joliet, and the Food Services/Culinary Arts
9 Department facilities, Main Campus, located at 1215 Houbolt
10 Road, Joliet, owned by or under the control of Joliet Junior
11 College, Illinois Community College District No. 525.

12 Alcoholic liquors may be delivered to and sold at Triton
13 College, Illinois Community College District No. 504.

14 Alcoholic liquors may be delivered to and sold at the
15 College of DuPage, Illinois Community College District No. 502.

16 Alcoholic liquors may be delivered to and sold on any
17 property owned, operated, or controlled by Lewis and Clark
18 Community College, Illinois Community College District No.
19 536.

20 Alcoholic liquors may be delivered to and sold at the
21 building located at 446 East Hickory Avenue in Apple River,
22 Illinois, owned by the Apple River Fire Protection District,
23 and occupied by the Apple River Community Association if the
24 alcoholic liquor is sold or dispensed only in connection with
25 organized functions approved by the Apple River Community
26 Association for which the planned attendance is 20 or more

1 persons and if the person or facility selling or dispensing the
2 alcoholic liquor has provided dram shop liability insurance in
3 maximum limits so as to hold harmless the Apple River Fire
4 Protection District, the Village of Apple River, and the Apple
5 River Community Association from all financial loss, damage,
6 and harm.

7 Alcoholic liquors may be delivered to and sold at the Sikia
8 Restaurant, Kennedy King College Campus, located at 740 West
9 63rd Street, Chicago, and at the Food Services in the Great
10 Hall/Washburne Culinary Institute Department facility, Kennedy
11 King College Campus, located at 740 West 63rd Street, Chicago,
12 owned by or under the control of City Colleges of Chicago,
13 Illinois Community College District No. 508.

14 (Source: P.A. 99-78, eff. 7-20-15; 99-484, eff. 10-30-15;
15 99-550, eff. 7-15-16; 99-559, eff. 7-15-16; 99-795, eff.
16 8-12-16; 100-120, eff. 8-18-17; 100-201, eff. 8-18-17;
17 100-695, eff. 8-3-18.)

18 Section 115. The Eminent Domain Act is amended by changing
19 Sections 10-5-10, 15-5-15, 20-5-5, and 25-7-103.27 as follows:

20 (735 ILCS 30/10-5-10) (was 735 ILCS 5/7-102)

21 Sec. 10-5-10. Parties.

22 (a) When the right (i) to take private property for public
23 use, without the owner's consent, (ii) to construct or maintain
24 any public road, railroad, plankroad, turnpike road, canal, or

1 other public work or improvement, or (iii) to damage property
2 not actually taken has been or is conferred by general law or
3 special charter upon any corporate or municipal authority,
4 public body, officer or agent, person, commissioner, or
5 corporation and when (i) the compensation to be paid for or in
6 respect of the property sought to be appropriated or damaged
7 for the purposes mentioned cannot be agreed upon by the parties
8 interested, (ii) the owner of the property is incapable of
9 consenting, (iii) the owner's name or residence is unknown, or
10 (iv) the owner is a nonresident of the State, then the party
11 authorized to take or damage the property so required, or to
12 construct, operate, and maintain any public road, railroad,
13 plankroad, turnpike road, canal, or other public work or
14 improvement, may apply to the circuit court of the county where
15 the property or any part of the property is situated, by filing
16 with the clerk a complaint. The complaint shall set forth, by
17 reference, (i) the complainant's authority in the premises,
18 (ii) the purpose for which the property is sought to be taken
19 or damaged, (iii) a description of the property, and (iv) the
20 names of all persons interested in the property as owners or
21 otherwise, as appearing of record, if known, or if not known
22 stating that fact; and shall pray the court to cause the
23 compensation to be paid to the owner to be assessed.

24 (b) If it appears that any person not in being, upon coming
25 into being, is, or may become or may claim to be, entitled to
26 any interest in the property sought to be appropriated or

1 damaged, the court shall appoint some competent and
2 disinterested person as guardian ad litem to appear for and
3 represent that interest in the proceeding and to defend the
4 proceeding on behalf of the person not in being. Any judgment
5 entered in the proceeding shall be as effectual for all
6 purposes as though the person was in being and was a party to
7 the proceeding.

8 (c) If the proceeding seeks to affect the property of
9 persons under guardianship, the guardians shall be made parties
10 defendant.

11 (d) Any interested persons whose names are unknown may be
12 made parties defendant by the same descriptions and in the same
13 manner as provided in other civil cases.

14 (e) When the property to be taken or damaged is a common
15 element of property subject to a declaration of condominium
16 ownership, pursuant to the Condominium Property Act, or of a
17 common interest community, the complaint shall name the unit
18 owners' association in lieu of naming the individual unit
19 owners and lienholders on individual units. Unit owners,
20 mortgagees, and other lienholders may intervene as parties
21 defendant. For the purposes of this Section, "common interest
22 community" has the same meaning as set forth in subsection (c)
23 of Section 9-102 of the Code of Civil Procedure. "Unit owners'
24 association" or "association" shall refer to both the
25 definition contained in Section 2 of the Condominium Property
26 Act and subsection (c) of Section 9-102 of the Code of Civil

1 Procedure.

2 (f) When the property is sought to be taken or damaged by
3 the State for the purposes of establishing, operating, or
4 maintaining any State house or State charitable or other
5 institutions or improvements, the complaint shall be signed by
6 the Governor, or the Governor's designee, or as otherwise
7 provided by law.

8 (g) No property, except property described in Section 3 of
9 the Sports Stadium Act, property to be acquired in furtherance
10 of actions under Article 11, Divisions 124, 126, 128, 130, 135,
11 136, and 139, of the Illinois Municipal Code, property to be
12 acquired in furtherance of actions under Section 3.1 of the
13 Intergovernmental Cooperation Act, property to be acquired
14 that is a water system or waterworks pursuant to the home rule
15 powers of a unit of local government, and property described as
16 Site B in Section 2 of the Metropolitan Public Pier and
17 Exposition Authority Act, and property that may be taken as
18 provided in the Public-Private Agreements for the South
19 Suburban Airport Act belonging to a railroad or other public
20 utility subject to the jurisdiction of the Illinois Commerce
21 Commission may be taken or damaged, pursuant to the provisions
22 of this Act, without the prior approval of the Illinois
23 Commerce Commission.

24 (Source: P.A. 98-109, eff. 7-25-13.)

25 (735 ILCS 30/15-5-15)

1 Sec. 15-5-15. Eminent domain powers in ILCS Chapters 70
2 through 75. The following provisions of law may include express
3 grants of the power to acquire property by condemnation or
4 eminent domain:

5 (70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport
6 authorities; for public airport facilities.

7 (70 ILCS 5/8.05 and 5/9); Airport Authorities Act; airport
8 authorities; for removal of airport hazards.

9 (70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport
10 authorities; for reduction of the height of objects or
11 structures.

12 (70 ILCS 10/4); Interstate Airport Authorities Act; interstate
13 airport authorities; for general purposes.

14 (70 ILCS 15/3); Kankakee River Valley Area Airport Authority
15 Act; Kankakee River Valley Area Airport Authority; for
16 acquisition of land for airports.

17 (70 ILCS 200/2-20); Civic Center Code; civic center
18 authorities; for grounds, centers, buildings, and parking.

19 (70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center
20 Authority; for grounds, centers, buildings, and parking.

21 (70 ILCS 200/10-15); Civic Center Code; Aurora Metropolitan
22 Exposition, Auditorium and Office Building Authority; for
23 grounds, centers, buildings, and parking.

24 (70 ILCS 200/15-40); Civic Center Code; Benton Civic Center
25 Authority; for grounds, centers, buildings, and parking.

1 (70 ILCS 200/20-15); Civic Center Code; Bloomington Civic
2 Center Authority; for grounds, centers, buildings, and
3 parking.

4 (70 ILCS 200/35-35); Civic Center Code; Brownstown Park
5 District Civic Center Authority; for grounds, centers,
6 buildings, and parking.

7 (70 ILCS 200/40-35); Civic Center Code; Carbondale Civic Center
8 Authority; for grounds, centers, buildings, and parking.

9 (70 ILCS 200/55-60); Civic Center Code; Chicago South Civic
10 Center Authority; for grounds, centers, buildings, and
11 parking.

12 (70 ILCS 200/60-30); Civic Center Code; Collinsville
13 Metropolitan Exposition, Auditorium and Office Building
14 Authority; for grounds, centers, buildings, and parking.

15 (70 ILCS 200/70-35); Civic Center Code; Crystal Lake Civic
16 Center Authority; for grounds, centers, buildings, and
17 parking.

18 (70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan
19 Exposition, Auditorium and Office Building Authority; for
20 grounds, centers, buildings, and parking.

21 (70 ILCS 200/80-15); Civic Center Code; DuPage County
22 Metropolitan Exposition, Auditorium and Office Building
23 Authority; for grounds, centers, buildings, and parking.

24 (70 ILCS 200/85-35); Civic Center Code; Elgin Metropolitan
25 Exposition, Auditorium and Office Building Authority; for
26 grounds, centers, buildings, and parking.

1 (70 ILCS 200/95-25); Civic Center Code; Herrin Metropolitan
2 Exposition, Auditorium and Office Building Authority; for
3 grounds, centers, buildings, and parking.

4 (70 ILCS 200/110-35); Civic Center Code; Illinois Valley Civic
5 Center Authority; for grounds, centers, buildings, and
6 parking.

7 (70 ILCS 200/115-35); Civic Center Code; Jasper County Civic
8 Center Authority; for grounds, centers, buildings, and
9 parking.

10 (70 ILCS 200/120-25); Civic Center Code; Jefferson County
11 Metropolitan Exposition, Auditorium and Office Building
12 Authority; for grounds, centers, buildings, and parking.

13 (70 ILCS 200/125-15); Civic Center Code; Jo Daviess County
14 Civic Center Authority; for grounds, centers, buildings,
15 and parking.

16 (70 ILCS 200/130-30); Civic Center Code; Katherine Dunham
17 Metropolitan Exposition, Auditorium and Office Building
18 Authority; for grounds, centers, buildings, and parking.

19 (70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center
20 Authority; for grounds, centers, buildings, and parking.

21 (70 ILCS 200/150-35); Civic Center Code; Mason County Civic
22 Center Authority; for grounds, centers, buildings, and
23 parking.

24 (70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan
25 Civic Center Authority; for grounds, centers, buildings,
26 and parking.

1 (70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center
2 Authority; for grounds, centers, buildings, and parking.

3 (70 ILCS 200/165-35); Civic Center Code; Melrose Park
4 Metropolitan Exposition Auditorium and Office Building
5 Authority; for grounds, centers, buildings, and parking.

6 (70 ILCS 200/170-20); Civic Center Code; certain Metropolitan
7 Exposition, Auditorium and Office Building Authorities;
8 for general purposes.

9 (70 ILCS 200/180-35); Civic Center Code; Normal Civic Center
10 Authority; for grounds, centers, buildings, and parking.

11 (70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center
12 Authority; for grounds, centers, buildings, and parking.

13 (70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center
14 Authority; for grounds, centers, buildings, and parking.

15 (70 ILCS 200/200-15); Civic Center Code; Pekin Civic Center
16 Authority; for grounds, centers, buildings, and parking.

17 (70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center
18 Authority; for grounds, centers, buildings, and parking.

19 (70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center
20 Authority; for grounds, centers, buildings, and parking.

21 (70 ILCS 200/215-15); Civic Center Code; Illinois Quad City
22 Civic Center Authority; for grounds, centers, buildings,
23 and parking.

24 (70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan
25 Exposition, Auditorium and Office Building Authority; for
26 grounds, centers, buildings, and parking.

1 (70 ILCS 200/225-35); Civic Center Code; Randolph County Civic
2 Center Authority; for grounds, centers, buildings, and
3 parking.

4 (70 ILCS 200/230-35); Civic Center Code; River Forest
5 Metropolitan Exposition, Auditorium and Office Building
6 Authority; for grounds, centers, buildings, and parking.

7 (70 ILCS 200/235-40); Civic Center Code; Riverside Civic Center
8 Authority; for grounds, centers, buildings, and parking.

9 (70 ILCS 200/245-35); Civic Center Code; Salem Civic Center
10 Authority; for grounds, centers, buildings, and parking.

11 (70 ILCS 200/255-20); Civic Center Code; Springfield
12 Metropolitan Exposition and Auditorium Authority; for
13 grounds, centers, and parking.

14 (70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan
15 Exposition, Auditorium and Office Building Authority; for
16 grounds, centers, buildings, and parking.

17 (70 ILCS 200/265-20); Civic Center Code; Vermilion County
18 Metropolitan Exposition, Auditorium and Office Building
19 Authority; for grounds, centers, buildings, and parking.

20 (70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center
21 Authority; for grounds, centers, buildings, and parking.

22 (70 ILCS 200/275-35); Civic Center Code; West Frankfort Civic
23 Center Authority; for grounds, centers, buildings, and
24 parking.

25 (70 ILCS 200/280-20); Civic Center Code; Will County
26 Metropolitan Exposition and Auditorium Authority; for

1 grounds, centers, and parking.

2 (70 ILCS 210/5); Metropolitan Public Pier ~~and~~ Exposition
3 Authority Act; Metropolitan Public Pier ~~and~~ Exposition
4 Authority; for general purposes, including quick-take
5 power.

6 (70 ILCS 405/22.04); Soil and Water Conservation Districts Act;
7 soil and water conservation districts; for general
8 purposes.

9 (70 ILCS 410/10 and 410/12); Conservation District Act;
10 conservation districts; for open space, wildland, scenic
11 roadway, pathway, outdoor recreation, or other
12 conservation benefits.

13 (70 ILCS 503/25); Chanute-Rantoul National Aviation Center
14 Redevelopment Commission Act; Chanute-Rantoul National
15 Aviation Center Redevelopment Commission; for general
16 purposes.

17 (70 ILCS 507/15); Fort Sheridan Redevelopment Commission Act;
18 Fort Sheridan Redevelopment Commission; for general
19 purposes or to carry out comprehensive or redevelopment
20 plans.

21 (70 ILCS 520/8); Southwestern Illinois Development Authority
22 Act; Southwestern Illinois Development Authority; for
23 general purposes, including quick-take power.

24 (70 ILCS 605/4-17 and 605/5-7); Illinois Drainage Code;
25 drainage districts; for general purposes.

26 (70 ILCS 615/5 and 615/6); Chicago Drainage District Act;

1 corporate authorities; for construction and maintenance of
2 works.

3 (70 ILCS 705/10); Fire Protection District Act; fire protection
4 districts; for general purposes.

5 (70 ILCS 750/20); Flood Prevention District Act; flood
6 prevention districts; for general purposes.

7 (70 ILCS 805/6); Downstate Forest Preserve District Act;
8 certain forest preserve districts; for general purposes.

9 (70 ILCS 805/18.8); Downstate Forest Preserve District Act;
10 certain forest preserve districts; for recreational and
11 cultural facilities.

12 (70 ILCS 810/8); Cook County Forest Preserve District Act;
13 Forest Preserve District of Cook County; for general
14 purposes.

15 (70 ILCS 810/38); Cook County Forest Preserve District Act;
16 Forest Preserve District of Cook County; for recreational
17 facilities.

18 (70 ILCS 910/15 and 910/16); Hospital District Law; hospital
19 districts; for hospitals or hospital facilities.

20 (70 ILCS 915/3); Illinois Medical District Act; Illinois
21 Medical District Commission; for general purposes.

22 (70 ILCS 915/4.5); Illinois Medical District Act; Illinois
23 Medical District Commission; quick-take power for the
24 Illinois State Police Forensic Science Laboratory
25 (obsolete).

26 (70 ILCS 920/5); Tuberculosis Sanitarium District Act;

1 tuberculosis sanitarium districts; for tuberculosis
2 sanitariums.

3 (70 ILCS 925/20); Mid-Illinois Medical District Act;
4 Mid-Illinois Medical District; for general purposes.

5 (70 ILCS 930/20); Mid-America Medical District Act;
6 Mid-America Medical District Commission; for general
7 purposes.

8 (70 ILCS 935/20); Roseland Community Medical District Act;
9 medical district; for general purposes.

10 (70 ILCS 1005/7); Mosquito Abatement District Act; mosquito
11 abatement districts; for general purposes.

12 (70 ILCS 1105/8); Museum District Act; museum districts; for
13 general purposes.

14 (70 ILCS 1205/7-1); Park District Code; park districts; for
15 streets and other purposes.

16 (70 ILCS 1205/8-1); Park District Code; park districts; for
17 parks.

18 (70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park
19 districts; for airports and landing fields.

20 (70 ILCS 1205/11-2 and 1205/11-3); Park District Code; park
21 districts; for State land abutting public water and certain
22 access rights.

23 (70 ILCS 1205/11.1-3); Park District Code; park districts; for
24 harbors.

25 (70 ILCS 1225/2); Park Commissioners Land Condemnation Act;
26 park districts; for street widening.

1 (70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water Control
2 Act; park districts; for parks, boulevards, driveways,
3 parkways, viaducts, bridges, or tunnels.

4 (70 ILCS 1250/2); Park Commissioners Street Control (1889) Act;
5 park districts; for boulevards or driveways.

6 (70 ILCS 1290/1); Park District Aquarium and Museum Act;
7 municipalities or park districts; for aquariums or
8 museums.

9 (70 ILCS 1305/2); Park District Airport Zoning Act; park
10 districts; for restriction of the height of structures.

11 (70 ILCS 1310/5); Park District Elevated Highway Act; park
12 districts; for elevated highways.

13 (70 ILCS 1505/15); Chicago Park District Act; Chicago Park
14 District; for parks and other purposes.

15 (70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park
16 District; for parking lots or garages.

17 (70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park
18 District; for harbors.

19 (70 ILCS 1570/5); Lincoln Park Commissioners Land Condemnation
20 Act; Lincoln Park Commissioners; for land and interests in
21 land, including riparian rights.

22 (70 ILCS 1801/30); Alexander-Cairo Port District Act;
23 Alexander-Cairo Port District; for general purposes.

24 (70 ILCS 1805/8); Havana Regional Port District Act; Havana
25 Regional Port District; for general purposes.

26 (70 ILCS 1810/7); Illinois International Port District Act;

1 Illinois International Port District; for general
2 purposes.

3 (70 ILCS 1815/13); Illinois Valley Regional Port District Act;
4 Illinois Valley Regional Port District; for general
5 purposes.

6 (70 ILCS 1820/4); Jackson-Union Counties Regional Port
7 District Act; Jackson-Union Counties Regional Port
8 District; for removal of airport hazards or reduction of
9 the height of objects or structures.

10 (70 ILCS 1820/5); Jackson-Union Counties Regional Port
11 District Act; Jackson-Union Counties Regional Port
12 District; for general purposes.

13 (70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet
14 Regional Port District; for removal of airport hazards.

15 (70 ILCS 1825/4.10); Joliet Regional Port District Act; Joliet
16 Regional Port District; for reduction of the height of
17 objects or structures.

18 (70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet
19 Regional Port District; for removal of hazards from ports
20 and terminals.

21 (70 ILCS 1825/5); Joliet Regional Port District Act; Joliet
22 Regional Port District; for general purposes.

23 (70 ILCS 1830/7.1); Kaskaskia Regional Port District Act;
24 Kaskaskia Regional Port District; for removal of hazards
25 from ports and terminals.

26 (70 ILCS 1830/14); Kaskaskia Regional Port District Act;

1 Kaskaskia Regional Port District; for general purposes.
2 (70 ILCS 1831/30); Massac-Metropolis Port District Act;
3 Massac-Metropolis Port District; for general purposes.
4 (70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act; Mt.
5 Carmel Regional Port District; for removal of airport
6 hazards.
7 (70 ILCS 1835/5.11); Mt. Carmel Regional Port District Act; Mt.
8 Carmel Regional Port District; for reduction of the height
9 of objects or structures.
10 (70 ILCS 1835/6); Mt. Carmel Regional Port District Act; Mt.
11 Carmel Regional Port District; for general purposes.
12 (70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port
13 District; for general purposes.
14 (70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca
15 Regional Port District; for removal of airport hazards.
16 (70 ILCS 1845/4.10); Seneca Regional Port District Act; Seneca
17 Regional Port District; for reduction of the height of
18 objects or structures.
19 (70 ILCS 1845/5); Seneca Regional Port District Act; Seneca
20 Regional Port District; for general purposes.
21 (70 ILCS 1850/4); Shawneetown Regional Port District Act;
22 Shawneetown Regional Port District; for removal of airport
23 hazards or reduction of the height of objects or
24 structures.
25 (70 ILCS 1850/5); Shawneetown Regional Port District Act;
26 Shawneetown Regional Port District; for general purposes.

1 (70 ILCS 1855/4); Southwest Regional Port District Act;
2 Southwest Regional Port District; for removal of airport
3 hazards or reduction of the height of objects or
4 structures.

5 (70 ILCS 1855/5); Southwest Regional Port District Act;
6 Southwest Regional Port District; for general purposes.

7 (70 ILCS 1860/4); Tri-City Regional Port District Act; Tri-City
8 Regional Port District; for removal of airport hazards.

9 (70 ILCS 1860/5); Tri-City Regional Port District Act; Tri-City
10 Regional Port District; for the development of facilities.

11 (70 ILCS 1863/11); Upper Mississippi River International Port
12 District Act; Upper Mississippi River International Port
13 District; for general purposes.

14 (70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port
15 District; for removal of airport hazards.

16 (70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port
17 District; for restricting the height of objects or
18 structures.

19 (70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port
20 District; for the development of facilities.

21 (70 ILCS 1870/8); White County Port District Act; White County
22 Port District; for the development of facilities.

23 (70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad
24 Terminal Authority (Chicago); for general purposes.

25 (70 ILCS 1915/25); Grand Avenue Railroad Relocation Authority
26 Act; Grand Avenue Railroad Relocation Authority; for

1 general purposes, including quick-take power (now
2 obsolete).

3 (70 ILCS 1935/25); Elmwood Park Grade Separation Authority Act;
4 Elmwood Park Grade Separation Authority; for general
5 purposes.

6 (70 ILCS 2105/9b); River Conservancy Districts Act; river
7 conservancy districts; for general purposes.

8 (70 ILCS 2105/10a); River Conservancy Districts Act; river
9 conservancy districts; for corporate purposes.

10 (70 ILCS 2205/15); Sanitary District Act of 1907; sanitary
11 districts; for corporate purposes.

12 (70 ILCS 2205/18); Sanitary District Act of 1907; sanitary
13 districts; for improvements and works.

14 (70 ILCS 2205/19); Sanitary District Act of 1907; sanitary
15 districts; for access to property.

16 (70 ILCS 2305/8); North Shore Water Reclamation District Act;
17 North Shore Water Reclamation District; for corporate
18 purposes.

19 (70 ILCS 2305/15); North Shore Water Reclamation District Act;
20 North Shore Water Reclamation District; for improvements.

21 (70 ILCS 2405/7.9); Sanitary District Act of 1917; Sanitary
22 District of Decatur; for carrying out agreements to sell,
23 convey, or disburse treated wastewater to a private entity.

24 (70 ILCS 2405/8); Sanitary District Act of 1917; sanitary
25 districts; for corporate purposes.

26 (70 ILCS 2405/15); Sanitary District Act of 1917; sanitary

1 districts; for improvements.

2 (70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of
3 1917; sanitary districts; for waterworks.

4 (70 ILCS 2405/17.2); Sanitary District Act of 1917; sanitary
5 districts; for public sewer and water utility treatment
6 works.

7 (70 ILCS 2405/18); Sanitary District Act of 1917; sanitary
8 districts; for dams or other structures to regulate water
9 flow.

10 (70 ILCS 2605/8); Metropolitan Water Reclamation District Act;
11 Metropolitan Water Reclamation District; for corporate
12 purposes.

13 (70 ILCS 2605/16); Metropolitan Water Reclamation District
14 Act; Metropolitan Water Reclamation District; quick-take
15 power for improvements.

16 (70 ILCS 2605/17); Metropolitan Water Reclamation District
17 Act; Metropolitan Water Reclamation District; for bridges.

18 (70 ILCS 2605/35); Metropolitan Water Reclamation District
19 Act; Metropolitan Water Reclamation District; for widening
20 and deepening a navigable stream.

21 (70 ILCS 2805/10); Sanitary District Act of 1936; sanitary
22 districts; for corporate purposes.

23 (70 ILCS 2805/24); Sanitary District Act of 1936; sanitary
24 districts; for improvements.

25 (70 ILCS 2805/26i and 2805/26j); Sanitary District Act of 1936;
26 sanitary districts; for drainage systems.

1 (70 ILCS 2805/27); Sanitary District Act of 1936; sanitary
2 districts; for dams or other structures to regulate water
3 flow.

4 (70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary
5 districts; for water supply.

6 (70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary
7 districts; for waterworks.

8 (70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974;
9 Metro-East Sanitary District; for corporate purposes.

10 (70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974;
11 Metro-East Sanitary District; for access to property.

12 (70 ILCS 3010/10); Sanitary District Revenue Bond Act; sanitary
13 districts; for sewerage systems.

14 (70 ILCS 3205/12); Illinois Sports Facilities Authority Act;
15 Illinois Sports Facilities Authority; quick-take power for
16 its corporate purposes (obsolete).

17 (70 ILCS 3405/16); Surface Water Protection District Act;
18 surface water protection districts; for corporate
19 purposes.

20 (70 ILCS 3605/7); Metropolitan Transit Authority Act; Chicago
21 Transit Authority; for transportation systems.

22 (70 ILCS 3605/8); Metropolitan Transit Authority Act; Chicago
23 Transit Authority; for general purposes.

24 (70 ILCS 3605/10); Metropolitan Transit Authority Act; Chicago
25 Transit Authority; for general purposes, including
26 railroad property.

1 (70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act;
2 local mass transit districts; for general purposes.

3 (70 ILCS 3615/2.13); Regional Transportation Authority Act;
4 Regional Transportation Authority; for general purposes.

5 (70 ILCS 3705/8 and 3705/12); Public Water District Act; public
6 water districts; for waterworks.

7 (70 ILCS 3705/23a); Public Water District Act; public water
8 districts; for sewerage properties.

9 (70 ILCS 3705/23e); Public Water District Act; public water
10 districts; for combined waterworks and sewerage systems.

11 (70 ILCS 3715/6); Water Authorities Act; water authorities; for
12 facilities to ensure adequate water supply.

13 (70 ILCS 3715/27); Water Authorities Act; water authorities;
14 for access to property.

15 (75 ILCS 5/4-7); Illinois Local Library Act; boards of library
16 trustees; for library buildings.

17 (75 ILCS 16/30-55.80); Public Library District Act of 1991;
18 public library districts; for general purposes.

19 (75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate
20 authorities of city or park district, or board of park
21 commissioners; for free public library buildings.

22 (Source: Incorporates 98-564, eff. 8-27-13; P.A. 98-756, eff.
23 7-16-14; 99-669, eff. 7-29-16.)

24 (735 ILCS 30/20-5-5) (was 735 ILCS 5/7-103)

25 Sec. 20-5-5. Quick-take.

1 (a) This Section applies only to proceedings under this
2 Article that are authorized in this Article and in Article 25
3 of this Act.

4 (b) In a proceeding subject to this Section, the plaintiff,
5 at any time after the complaint has been filed and before
6 judgment is entered in the proceeding, may file a written
7 motion requesting that, immediately or at some specified later
8 date, the plaintiff either: (i) be vested with the fee simple
9 title (or such lesser estate, interest, or easement, as may be
10 required) to the real property, or a specified portion of that
11 property, which is the subject of the proceeding, and be
12 authorized to take possession of and use the property; or (ii)
13 only be authorized to take possession of and to use the
14 property, if possession and use, without the vesting of title,
15 are sufficient to permit the plaintiff to proceed with the
16 project until the final ascertainment of compensation. No land
17 or interests in land now or hereafter owned, leased,
18 controlled, or operated and used by, or necessary for the
19 actual operation of, any common carrier engaged in interstate
20 commerce, or any other public utility subject to the
21 jurisdiction of the Illinois Commerce Commission, shall be
22 taken or appropriated under this Section by the State of
23 Illinois, the Illinois Toll Highway Authority, the sanitary
24 district, the St. Louis Metropolitan Area Airport Authority, or
25 the Board of Trustees of the University of Illinois without
26 first securing the approval of the Illinois Commerce

1 Commission.

2 Except as otherwise provided in this Article, the motion
3 for taking shall state: (1) an accurate description of the
4 property to which the motion relates and the estate or interest
5 sought to be acquired in that property; (2) the formally
6 adopted schedule or plan of operation for the execution of the
7 plaintiff's project; (3) the situation of the property to which
8 the motion relates, with respect to the schedule or plan; (4)
9 the necessity for taking the property in the manner requested
10 in the motion; and (5) if the property (except property
11 described in Section 3 of the Sports Stadium Act or property
12 described as Site B in Section 2 of the Metropolitan Public
13 ~~Pier and~~ Exposition Authority Act) to be taken is owned,
14 leased, controlled, or operated and used by, or necessary for
15 the actual operation of, any interstate common carrier or other
16 public utility subject to the jurisdiction of the Illinois
17 Commerce Commission, a statement to the effect that the
18 approval of the proposed taking has been secured from the
19 Commission, and attaching to the motion a certified copy of the
20 order of the Illinois Commerce Commission granting approval. If
21 the schedule or plan of operation is not set forth fully in the
22 motion, a copy of the schedule or plan shall be attached to the
23 motion.

24 (Source: P.A. 94-1055, eff. 1-1-07.)

25 (735 ILCS 30/25-7-103.27) (was 735 ILCS 5/7-103.27)

1 Sec. 25-7-103.27. Quick-take; Metropolitan Public Pier ~~and~~
2 Exposition Authority purposes. Quick-take proceedings under
3 Article 20 may be used for the acquisition by the Metropolitan
4 Public Pier ~~and~~ Exposition Authority of property described in
5 subsection (f) of Section 5 of the Metropolitan Public Pier ~~and~~
6 Exposition Authority Act for the purposes of providing
7 additional grounds, buildings, and facilities related to the
8 purposes of the Metropolitan Public Pier ~~and~~ Exposition
9 Authority.

10 (Source: P.A. 94-1055, eff. 1-1-07.)

11 Section 999. Effective date. This Act takes effect upon
12 becoming law."