

# SB2213



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2213

Introduced 2/10/2023, by Sen. Cristina Castro

### SYNOPSIS AS INTRODUCED:

35 ILCS 525/10-5

Amends the Parking Excise Tax Act. Reinserts the definitions of "booking intermediary" and "charge or fee paid for parking" removed by Public Act 102-700 and reinserts those terms into the definition of "operator". Effective immediately.

LRB103 28715 HLH 55097 b

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Parking Excise Tax Act is amended by  
5 changing Section 10-5 as follows:

6 (35 ILCS 525/10-5)

7 (Text of Section before amendment by P.A. 102-700)

8 Sec. 10-5. Definitions.

9 "Booking intermediary" means any person or entity that  
10 facilitates the processing and fulfillment of reservation  
11 transactions between an operator and a person or entity  
12 desiring parking in a parking lot or garage of that operator.

13 "Charge or fee paid for parking" means the gross amount of  
14 consideration for the use or privilege of parking a motor  
15 vehicle in or upon any parking lot or garage in the State,  
16 collected by an operator and valued in money, whether received  
17 in money or otherwise, including cash, credits, property, and  
18 services, determined without any deduction for costs or  
19 expenses, but not including charges that are added to the  
20 charge or fee on account of the tax imposed by this Act or on  
21 account of any other tax imposed on the charge or fee. "Charge  
22 or fee paid for parking" excludes separately stated charges  
23 not for the use or privilege of parking and excludes amounts

1 retained by or paid to a booking intermediary for services  
2 provided by the booking intermediary. If any separately stated  
3 charge is not optional, it shall be presumed that it is part of  
4 the charge for the use or privilege or parking.

5 "Department" means the Department of Revenue.

6 "Operator" means any person who engages in the business of  
7 operating a parking area or garage, or who, directly or  
8 through an agreement or arrangement with another party,  
9 collects the consideration for parking or storage of motor  
10 vehicles, recreational vehicles, or other self-propelled  
11 vehicles, at that parking place. This includes, but is not  
12 limited to, any facilitator or aggregator that collects from  
13 the purchaser the charge or fee paid for parking. "Operator"  
14 does not include a bank, credit card company, payment  
15 processor, booking intermediary, or person whose involvement  
16 is limited to performing functions that are similar to those  
17 performed by a bank, credit card company, payment processor,  
18 or booking intermediary.

19 "Parking area or garage" means any real estate, building,  
20 structure, premises, enclosure or other place, whether  
21 enclosed or not, except a public way, within the State, where  
22 motor vehicles, recreational vehicles, or other self-propelled  
23 vehicles, are stored, housed or parked for hire, charge, fee  
24 or other valuable consideration in a condition ready for use,  
25 or where rent or compensation is paid to the owner, manager,  
26 operator or lessee of the premises for the housing, storing,

1 sheltering, keeping or maintaining motor vehicles,  
2 recreational vehicles, or other self-propelled vehicles.  
3 "Parking area or garage" includes any parking area or garage,  
4 whether the vehicle is parked by the owner of the vehicle or by  
5 the operator or an attendant.

6 "Person" means any natural individual, firm, trust,  
7 estate, partnership, association, joint stock company, joint  
8 venture, corporation, limited liability company, or a  
9 receiver, trustee, guardian, or other representative appointed  
10 by order of any court.

11 "Purchase price" means the consideration paid for the  
12 purchase of a parking space in a parking area or garage, valued  
13 in money, whether received in money or otherwise, including  
14 cash, gift cards, credits, and property, and shall be  
15 determined without any deduction on account of the cost of  
16 materials used, labor or service costs, or any other expense  
17 whatsoever.

18 "Purchase price" includes any and all charges that the  
19 recipient pays related to or incidental to obtaining the use  
20 or privilege of using a parking space in a parking area or  
21 garage, including but not limited to any and all related  
22 markups, service fees, convenience fees, facilitation fees,  
23 cancellation fees, overtime fees, or other such charges,  
24 regardless of terminology. However, "purchase price" shall not  
25 include consideration paid for:

26 (1) optional, separately stated charges not for the

1 use or privilege of using a parking space in the parking  
2 area or garage;

3 (2) any charge for a dishonored check;

4 (3) any finance or credit charge, penalty or charge  
5 for delayed payment, or discount for prompt payment;

6 (4) any purchase by a purchaser if the operator is  
7 prohibited by federal or State Constitution, treaty,  
8 convention, statute or court decision from collecting the  
9 tax from such purchaser;

10 (5) the isolated or occasional sale of parking spaces  
11 subject to tax under this Act by a person who does not hold  
12 himself out as being engaged (or who does not habitually  
13 engage) in selling of parking spaces; and

14 (6) any amounts added to a purchaser's bills because  
15 of charges made pursuant to the tax imposed by this Act. If  
16 credit is extended, then the amount thereof shall be  
17 included only as and when payments are made.

18 "Purchaser" means any person who acquires a parking space  
19 in a parking area or garage for use for valuable  
20 consideration.

21 "Use" means the exercise by any person of any right or  
22 power over, or the enjoyment of, a parking space in a parking  
23 area or garage subject to tax under this Act.

24 (Source: P.A. 101-31, eff. 6-28-19.)

25 (Text of Section after amendment by P.A. 102-700)

1           Sec. 10-5. Definitions. As used in this Act:

2           "Booking intermediary" means any person or entity that  
3 facilitates the processing and fulfillment of reservation  
4 transactions between an operator and a person or entity  
5 desiring parking in a parking lot or garage of that operator.

6           "Charge or fee paid for parking" means the gross amount of  
7 consideration for the use or privilege of parking a motor  
8 vehicle in or upon any parking lot or garage in the State,  
9 collected by an operator and valued in money, whether received  
10 in money or otherwise, including cash, credits, property, and  
11 services, determined without any deduction for costs or  
12 expenses, but not including charges that are added to the  
13 charge or fee on account of the tax imposed by this Act or on  
14 account of any other tax imposed on the charge or fee. "Charge  
15 or fee paid for parking" excludes separately stated charges  
16 not for the use or privilege or parking and excludes amounts  
17 retained by or paid to a booking intermediary for services  
18 provided by the booking intermediary. If any separately stated  
19 charge is not optional, it shall be presumed that it is part of  
20 the charge for the use or privilege or parking.

21           "Department" means the Department of Revenue.

22           "Operator" means any person who engages in the business of  
23 operating a parking area or garage, or who, directly or  
24 through an agreement or arrangement with another party,  
25 collects the consideration for parking or storage of motor  
26 vehicles, recreational vehicles, or other self-propelled

1 vehicles, at that parking place. This includes, but is not  
2 limited to, any facilitator or aggregator that collects ~~the~~  
3 ~~purchase price~~ from the purchaser the charge or fee paid for  
4 parking. "Operator" does not include a bank, credit card  
5 company, payment processor, booking intermediary, or person  
6 whose involvement is limited to performing functions that are  
7 similar to those performed by a bank, credit card company, or  
8 payment processor, or booking intermediary.

9 "Parking area or garage" means any real estate, building,  
10 structure, premises, enclosure or other place, whether  
11 enclosed or not, except a public way, within the State, where  
12 motor vehicles, recreational vehicles, or other self-propelled  
13 vehicles, are stored, housed or parked for hire, charge, fee  
14 or other valuable consideration in a condition ready for use,  
15 or where rent or compensation is paid to the owner, manager,  
16 operator or lessee of the premises for the housing, storing,  
17 sheltering, keeping or maintaining motor vehicles,  
18 recreational vehicles, or other self-propelled vehicles.

19 "Parking area or garage" includes any parking area or garage,  
20 whether the vehicle is parked by the owner of the vehicle or by  
21 the operator or an attendant.

22 "Person" means any natural individual, firm, trust,  
23 estate, partnership, association, joint stock company, joint  
24 venture, corporation, limited liability company, or a  
25 receiver, trustee, guardian, or other representative appointed  
26 by order of any court.

1 "Purchase price" means the consideration paid for the  
2 purchase of a parking space in a parking area or garage, valued  
3 in money, whether received in money or otherwise, including  
4 cash, gift cards, credits, and property, and shall be  
5 determined without any deduction on account of the cost of  
6 materials used, labor or service costs, or any other expense  
7 whatsoever.

8 "Purchase price" includes any and all charges that the  
9 recipient pays related to or incidental to obtaining the use  
10 or privilege of using a parking space in a parking area or  
11 garage, including but not limited to any and all related  
12 markups, service fees, convenience fees, facilitation fees,  
13 cancellation fees, overtime fees, or other such charges,  
14 regardless of terminology. However, "purchase price" shall not  
15 include consideration paid for:

16 (1) optional, separately stated charges not for the  
17 use or privilege of using a parking space in the parking  
18 area or garage;

19 (2) any charge for a dishonored check;

20 (3) any finance or credit charge, penalty or charge  
21 for delayed payment, or discount for prompt payment;

22 (4) any purchase by a purchaser if the operator is  
23 prohibited by federal or State Constitution, treaty,  
24 convention, statute or court decision from collecting the  
25 tax from such purchaser;

26 (5) the isolated or occasional sale of parking spaces



1 subject to tax under this Act by a person who does not hold  
2 himself out as being engaged (or who does not habitually  
3 engage) in selling of parking spaces; and

4 (6) any amounts added to a purchaser's bills because  
5 of charges made pursuant to the tax imposed by this Act. If  
6 credit is extended, then the amount thereof shall be  
7 included only as and when payments are made.

8 "Purchaser" means any person who acquires a parking space  
9 in a parking area or garage for use for valuable  
10 consideration.

11 "Use" means the exercise by any person of any right or  
12 power over, or the enjoyment of, a parking space in a parking  
13 area or garage subject to tax under this Act.

14 (Source: P.A. 101-31, eff. 6-28-19; 102-700, eff. 7-1-23.)

15 Section 99. Effective date. This Act takes effect upon  
16 becoming law.