

AN ACT concerning local government.

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

Section 5. The Counties Code is amended by changing Section 5-1030 and adding Section 5-1134 as follows:

(55 ILCS 5/5-1030) (from Ch. 34, par. 5-1030)

Sec. 5-1030. Hotel rooms, tax on gross rental receipts.

(a) The corporate authorities of any county may by ordinance impose a tax upon all persons engaged in such county in the business of renting, leasing or letting rooms in a hotel which is not located within a city, village, or incorporated town that imposes a tax under Section 8-3-14 of the Illinois Municipal Code, as defined in "The Hotel Operators' Occupation Tax Act", at a rate not to exceed 5% of the gross rental receipts from such renting, leasing or letting, excluding, however, from gross rental receipts, the proceeds of such renting, leasing or letting to permanent residents of that hotel, and may provide for the administration and enforcement of the tax, and for the collection thereof from the persons subject to the tax, as the corporate authorities determine to be necessary or practicable for the effective administration of the tax.

(b) With the consent of municipalities representing at

least 67% of the population of Winnebago County, as determined by the 2010 federal decennial census and as expressed by resolution of the corporate authorities of those municipalities, the county board of Winnebago County may, by ordinance, impose a tax upon all persons engaged in the county in the business of renting, leasing, or letting rooms in a hotel that imposes a tax under Section 8-3-14 of the Illinois Municipal Code, as defined in "The Hotel Operators' Occupation Tax Act", at a rate not to exceed 2% of the gross rental receipts from renting, leasing, or letting, excluding, however, from gross rental receipts, the proceeds of the renting, leasing, or letting to permanent residents of that hotel, and may provide for the administration and enforcement of the tax, and for the collection thereof from the persons subject to the tax, as the county board determines to be necessary or practicable for the effective administration of the tax. The tax shall be instituted on a county-wide basis and shall be in addition to any tax imposed by this or any other provision of law. The revenue generated under this subsection shall be accounted for and segregated from all other funds of the county and shall be utilized solely for either: (1) encouraging, supporting, marketing, constructing, or operating, either directly by the county or through other taxing bodies within the county, sports, arts, or other entertainment or tourism facilities or programs for the purpose of promoting tourism, competitiveness, job growth, and for the

general health and well-being of the citizens of the county; or  
(2) payment towards debt services on bonds issued for the  
purposes set forth in this subsection.

(c) A Tourism Facility Board shall be established,  
comprised of a representative from the county and from each  
municipality that has approved the imposition of the tax under  
subsection (b) of this Section.

(1) A Board member's vote is weighted based on the  
municipality's population relative to the population of  
the county, with the county representing the population  
within unincorporated areas of the county. Representatives  
from the Rockford Park District and Rockford Area  
Convention and Visitors Bureau shall serve as ex-officio  
members with no voting rights.

(2) The Board must meet not less frequently than once  
per year to direct the use of revenues collected from the  
tax imposed under subsection (b) of this Section that are  
not already directed for use pursuant to an  
intergovernmental agreement between the county and another  
entity represented on the Board, including the ex-officio  
members, and for any other reason the Board deems  
necessary. Affirmative actions of the Board shall require a  
weighted vote of Board members representing not less than  
67% of the population of the county.

(3) The Board shall not be a separate unit of local  
government, shall have no paid staff, and members of the

Board shall receive no compensation or reimbursement of expenses from proceeds of the tax imposed under subsection (b) of this Section.

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

Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing a tax hereunder or effecting a change in the rate thereof shall be effective on the first day of the calendar month next following its passage and required publication.

The amounts collected by any county pursuant to this Section shall be expended to promote tourism; conventions; expositions; theatrical, sports and cultural activities within that county or otherwise to attract nonresident overnight visitors to the county.

Any county may agree with any unit of local government, including any authority defined as a metropolitan exposition, auditorium and office building authority, fair and exposition authority, exposition and auditorium authority, or civic

center authority created pursuant to provisions of Illinois law and the territory of which unit of local government or authority is co-extensive with or wholly within such county, to impose and collect for a period not to exceed 40 years, any portion or all of the tax authorized pursuant to this Section and to transmit such tax so collected to such unit of local government or authority. The amount so paid shall be expended by any such unit of local government or authority for the purposes for which such tax is authorized. Any such agreement must be authorized by resolution or ordinance, as the case may be, of such county and unit of local government or authority, and such agreement may provide for the irrevocable imposition and collection of said tax at such rate, or amount as limited by a given rate, as may be agreed upon for the full period of time set forth in such agreement; and such agreement may further provide for any other terms as deemed necessary or advisable by such county and such unit of local government or authority. Any such agreement shall be binding and enforceable by either party to such agreement. Such agreement entered into pursuant to this Section shall not in any event constitute an indebtedness of such county subject to any limitation imposed by statute or otherwise.

(Source: P.A. 86-962.)

(55 ILCS 5/5-1134 new)

Sec. 5-1134. Project labor agreements.

(a) Any sports, arts, or entertainment facilities that receive revenue from a tax imposed under subsection (b) of Section 5-1030 of this Code shall be considered to be public works within the meaning of the Prevailing Wage Act. The county authorities responsible for the construction, renovation, modification, or alteration of the sports, arts, or entertainment facilities shall enter into project labor agreements with labor organizations as defined in the National Labor Relations Act to assure that no labor dispute interrupts or interferes with the construction, renovation, modification, or alteration of the projects.

(b) The project labor agreements must include the following:

(1) provisions establishing the minimum hourly wage for each class of labor organization employees;

(2) provisions establishing the benefits and other compensation for such class of labor organization; and

(3) provisions establishing that no strike or disputes will be engaged in by the labor organization employees.

The county, taxing bodies, municipalities, and the labor organizations shall have the authority to include other terms and conditions as they deem necessary.

(c) The project labor agreement shall be filed with the Director of the Illinois Department of Labor in accordance with procedures established by the Department. At a minimum, the project labor agreement must provide the names, addresses, and

occupations of the owner of the facilities and the individuals representing the labor organization employees participating in the project labor agreement. The agreement must also specify the terms and conditions required in subsection (b) of this Section.

(d) In any agreement for the construction or rehabilitation of a facility using revenue generated under subsection (b) of Section 5-1030 of this Code, in connection with the prequalification of general contractors for construction or rehabilitation of the facility, it shall be required that a commitment will be submitted detailing how the general contractor will expend 15% or more of the aggregate dollar value of the project as a whole with one or more minority-owned businesses, female-owned businesses, or businesses owned by a person with a disability, as these terms are defined in Section 2 of the Business Enterprise for Minorities, Females, and Persons with Disabilities Act.

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