

1 AN ACT concerning local government.

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

4 Section 5. The Transportation Development Partnership Act
5 is amended by changing Section 5 as follows:

6 (30 ILCS 177/5)

7 Sec. 5. Transportation Development Partnership Trust Fund.
8 The Transportation Development Partnership Trust Fund is
9 created as a trust fund in the State treasury. The State
10 Treasurer shall be the custodian of the Fund. If a county or an
11 entity created by an intergovernmental agreement between 2 or
12 more counties elects to participate under Section 5-1035.1 or
13 5-1006.5 of the Counties Code or designates funds by ordinance,
14 the Department of Revenue shall transfer to the State Treasurer
15 all or a portion of the taxes and penalties collected under the
16 Special County Retailers' Occupation Tax ~~For Public Safety,~~
17 ~~Public Facilities, Mental Health, Substance Abuse, or~~
18 ~~Transportation~~ and under the County Option Motor Fuel Tax or
19 the funds designated by the county or entity by ordinance into
20 the Transportation Development Partnership Trust Fund. The
21 Department of Transportation shall maintain a separate account
22 for each participating county or entity within the Fund. The
23 Department of Transportation shall administer the Fund.

1 Moneys in the Fund shall be used for transportation-related
2 projects. The Department of Transportation and participating
3 counties or entities may, at the Secretary's discretion under
4 agency procedures, enter into an intergovernmental agreement.
5 The agreement shall at a minimum:

6 (1) Describe the project to be constructed from the
7 Department of Transportation's Multi-Year Highway
8 Improvement Program.

9 (2) Provide that an eligible project cost a minimum of
10 \$5,000,000.

11 (3) Provide that the county or entity must raise a
12 significant percentage, no less than the amount
13 contributed by the State, of required federal matching
14 funds.

15 (4) Provide that the Secretary of Transportation must
16 certify that the county or entity has transferred the
17 required moneys to the Fund and the certification shall be
18 transmitted to each county or entity no more than 30 days
19 after the final deposit is made.

20 (5) Provide for the repayment, without interest, to the
21 county or entity of the moneys contributed by the county or
22 entity to the Fund, less 10% of the aggregate funds
23 contributed as matching funds and as federal funds.

24 (6) Provide that the repayment of the moneys
25 contributed by the county or the entity shall be made by
26 the Department of Transportation no later than 10 years

1 after the certification by the Secretary of Transportation
2 that the money has been deposited by the county or entity
3 into the Fund.

4 (Source: P.A. 100-1167, eff. 1-4-19.)

5 Section 10. The Simplified Sales and Use Tax Administration
6 Act is amended by changing Section 2 as follows:

7 (35 ILCS 171/2)

8 Sec. 2. Definitions. As used in this Act:

9 (a) "Agreement" means the Streamlined Sales and Use Tax
10 Agreement as amended and adopted on January 27, 2001.

11 (b) "Certified Automated System" means software certified
12 jointly by the states that are signatories to the Agreement to
13 calculate the tax imposed by each jurisdiction on a
14 transaction, determine the amount of tax to remit to the
15 appropriate state, and maintain a record of the transaction.

16 (c) "Certified Service Provider" means an agent certified
17 jointly by the states that are signatories to the Agreement to
18 perform all of the seller's sales tax functions.

19 (d) "Person" means an individual, trust, estate,
20 fiduciary, partnership, limited liability company, limited
21 liability partnership, corporation, or any other legal entity.

22 (e) "Sales Tax" means the tax levied under the Service
23 Occupation Tax Act (35 ILCS 115/) and the Retailers' Occupation
24 Tax Act (35 ILCS 120/). "Sales tax" also means any local sales

1 tax levied under the Home Rule Municipal Retailers' Occupation
2 Tax Act (65 ILCS 5/8-11-1), the Non-Home Rule Municipal
3 Retailers' Occupation Tax Act (65 ILCS 5/8-11-1.3), the
4 Non-Home Rule Municipal Service Occupation Tax Act (65 ILCS
5 5/8-11-1.4), the Home Rule Municipal Service Occupation Tax (65
6 ILCS 5/8-11-5), the Home Rule County Retailers' Occupation Tax
7 Law (55 ILCS 5/5-1006), the Special County Retailers'
8 Occupation Tax ~~for Public Safety, Public Facilities, Mental~~
9 ~~Health, Substance Abuse, or Transportation~~ Law (55 ILCS
10 5/5-1006.5), the Home Rule County Service Occupation Tax Law
11 (55 ILCS 5/5-1007), subsection (b) of the Rock Island County
12 Use and Occupation Tax Law (55 ILCS 5/5-1008.5(b)), the Metro
13 East Mass Transit District Retailers' Occupation Tax (70 ILCS
14 3610/5.01(b)), the Metro East Mass Transit District Service
15 Occupation Tax (70 ILCS 3610/5.01(c)), the Regional
16 Transportation Authority Retailers' Occupation Tax (70 ILCS
17 3615/4.03(e)), the Regional Transportation Authority Service
18 Occupation Tax (70 ILCS 3615/4.03(f)), the County Water
19 Commission Retailers' Occupation Tax (70 ILCS 3720/4(b)), or
20 the County Water Commission Service Occupation Tax (70 ILCS
21 3720/4(c)).

22 (f) "Seller" means any person making sales of personal
23 property or services.

24 (g) "State" means any state of the United States and the
25 District of Columbia.

26 (h) "Use tax" means the tax levied under the Use Tax Act

1 (35 ILCS 105/) and the Service Use Tax Act (35 ILCS 110/). "Use
2 tax" also means any local use tax levied under the Home Rule
3 Municipal Use Tax Act (65 ILCS 5/8-11-6(b)), provided that the
4 State and the municipality have entered into an agreement that
5 provides for administration of the tax by the State.

6 (Source: P.A. 100-1167, eff. 1-4-19.)

7 Section 15. The Counties Code is amended by changing
8 Section 5-1006.5 as follows:

9 (55 ILCS 5/5-1006.5)

10 Sec. 5-1006.5. Special County Retailers' Occupation Tax
11 ~~For Public Safety, Public Facilities, Mental Health, Substance~~
12 ~~Abuse, or Transportation.~~

13 (a) The county board of any county may impose a tax upon
14 all persons engaged in the business of selling tangible
15 personal property, other than personal property titled or
16 registered with an agency of this State's government, at retail
17 in the county on the gross receipts from the sales made in the
18 course of business to provide revenue to be used exclusively
19 for public safety, public facility, mental health, substance
20 abuse, or transportation purposes in that county, if a
21 proposition for the tax has been submitted to the electors of
22 that county and approved by a majority of those voting on the
23 question. If imposed, this tax shall be imposed only in
24 one-quarter percent increments. By resolution, the county

1 board may order the proposition to be submitted at any
2 election. If the tax is imposed for transportation purposes for
3 expenditures for public highways or as authorized under the
4 Illinois Highway Code, the county board must publish notice of
5 the existence of its long-range highway transportation plan as
6 required or described in Section 5-301 of the Illinois Highway
7 Code and must make the plan publicly available prior to
8 approval of the ordinance or resolution imposing the tax. If
9 the tax is imposed for transportation purposes for expenditures
10 for passenger rail transportation, the county board must
11 publish notice of the existence of its long-range passenger
12 rail transportation plan and must make the plan publicly
13 available prior to approval of the ordinance or resolution
14 imposing the tax.

15 If a tax is imposed for public facilities purposes, then
16 the name of the project may be included in the proposition at
17 the discretion of the county board as determined in the
18 enabling resolution. For example, the "XXX Nursing Home" or the
19 "YYY Museum".

20 The county clerk shall certify the question to the proper
21 election authority, who shall submit the proposition at an
22 election in accordance with the general election law.

23 (1) The proposition for public safety purposes shall be
24 in substantially the following form:

25 "To pay for public safety purposes, shall (name of
26 county) be authorized to impose an increase on its share of

1 local sales taxes by (insert rate)?"

2 As additional information on the ballot below the
3 question shall appear the following:

4 "This would mean that a consumer would pay an
5 additional (insert amount) in sales tax for every \$100 of
6 tangible personal property bought at retail."

7 The county board may also opt to establish a sunset
8 provision at which time the additional sales tax would
9 cease being collected, if not terminated earlier by a vote
10 of the county board. If the county board votes to include a
11 sunset provision, the proposition for public safety
12 purposes shall be in substantially the following form:

13 "To pay for public safety purposes, shall (name of
14 county) be authorized to impose an increase on its share of
15 local sales taxes by (insert rate) for a period not to
16 exceed (insert number of years)?"

17 As additional information on the ballot below the
18 question shall appear the following:

19 "This would mean that a consumer would pay an
20 additional (insert amount) in sales tax for every \$100 of
21 tangible personal property bought at retail. If imposed,
22 the additional tax would cease being collected at the end
23 of (insert number of years), if not terminated earlier by a
24 vote of the county board."

25 For the purposes of the paragraph, "public safety
26 purposes" means crime prevention, detention, criminal

1 justice, fire fighting, police, medical, ambulance, or
2 other emergency services.

3 Votes shall be recorded as "Yes" or "No".

4 Beginning on the January 1 or July 1, whichever is
5 first, that occurs not less than 30 days after May 31, 2015
6 (the effective date of Public Act 99-4), Adams County may
7 impose a public safety retailers' occupation tax and
8 service occupation tax at the rate of 0.25%, as provided in
9 the referendum approved by the voters on April 7, 2015,
10 notwithstanding the omission of the additional information
11 that is otherwise required to be printed on the ballot
12 below the question pursuant to this item (1).

13 (2) The proposition for transportation purposes shall
14 be in substantially the following form:

15 "To pay for improvements to roads and other
16 transportation purposes, shall (name of county) be
17 authorized to impose an increase on its share of local
18 sales taxes by (insert rate)?"

19 As additional information on the ballot below the
20 question shall appear the following:

21 "This would mean that a consumer would pay an
22 additional (insert amount) in sales tax for every \$100 of
23 tangible personal property bought at retail."

24 The county board may also opt to establish a sunset
25 provision at which time the additional sales tax would
26 cease being collected, if not terminated earlier by a vote

1 of the county board. If the county board votes to include a
2 sunset provision, the proposition for transportation
3 purposes shall be in substantially the following form:

4 "To pay for road improvements and other transportation
5 purposes, shall (name of county) be authorized to impose an
6 increase on its share of local sales taxes by (insert rate)
7 for a period not to exceed (insert number of years)?"

8 As additional information on the ballot below the
9 question shall appear the following:

10 "This would mean that a consumer would pay an
11 additional (insert amount) in sales tax for every \$100 of
12 tangible personal property bought at retail. If imposed,
13 the additional tax would cease being collected at the end
14 of (insert number of years), if not terminated earlier by a
15 vote of the county board."

16 For the purposes of this paragraph, transportation
17 purposes means construction, maintenance, operation, and
18 improvement of public highways, any other purpose for which
19 a county may expend funds under the Illinois Highway Code,
20 and passenger rail transportation.

21 The votes shall be recorded as "Yes" or "No".

22 (3) The proposition for public facilities purposes
23 shall be in substantially the following form:

24 "To pay for public facilities purposes, shall (name of
25 county) be authorized to impose an increase on its share of
26 local sales taxes by (insert rate)?"

1 As additional information on the ballot below the
2 question shall appear the following:

3 "This would mean that a consumer would pay an
4 additional (insert amount) in sales tax for every \$100 of
5 tangible personal property bought at retail."

6 The county board may also opt to establish a sunset
7 provision at which time the additional sales tax would
8 cease being collected, if not terminated earlier by a vote
9 of the county board. If the county board votes to include a
10 sunset provision, the proposition for public facilities
11 purposes shall be in substantially the following form:

12 "To pay for public facilities purposes, shall (name of
13 county) be authorized to impose an increase on its share of
14 local sales taxes by (insert rate) for a period not to
15 exceed (insert number of years)?"

16 As additional information on the ballot below the
17 question shall appear the following:

18 "This would mean that a consumer would pay an
19 additional (insert amount) in sales tax for every \$100 of
20 tangible personal property bought at retail. If imposed,
21 the additional tax would cease being collected at the end
22 of (insert number of years), if not terminated earlier by a
23 vote of the county board."

24 For purposes of this Section, "public facilities
25 purposes" means the acquisition, development,
26 construction, reconstruction, rehabilitation, improvement,

1 financing, architectural planning, and installation of
2 capital facilities consisting of buildings, structures,
3 and durable equipment and for the acquisition and
4 improvement of real property and interest in real property
5 required, or expected to be required, in connection with
6 the public facilities, for use by the county for the
7 furnishing of governmental services to its citizens,
8 including but not limited to museums and nursing homes.

9 The votes shall be recorded as "Yes" or "No".

10 (4) The proposition for mental health purposes shall be
11 in substantially the following form:

12 "To pay for mental health purposes, shall (name of
13 county) be authorized to impose an increase on its share of
14 local sales taxes by (insert rate)?"

15 As additional information on the ballot below the
16 question shall appear the following:

17 "This would mean that a consumer would pay an
18 additional (insert amount) in sales tax for every \$100 of
19 tangible personal property bought at retail."

20 The county board may also opt to establish a sunset
21 provision at which time the additional sales tax would
22 cease being collected, if not terminated earlier by a vote
23 of the county board. If the county board votes to include a
24 sunset provision, the proposition for public facilities
25 purposes shall be in substantially the following form:

26 "To pay for mental health purposes, shall (name of

1 county) be authorized to impose an increase on its share of
2 local sales taxes by (insert rate) for a period not to
3 exceed (insert number of years)?"

4 As additional information on the ballot below the
5 question shall appear the following:

6 "This would mean that a consumer would pay an
7 additional (insert amount) in sales tax for every \$100 of
8 tangible personal property bought at retail. If imposed,
9 the additional tax would cease being collected at the end
10 of (insert number of years), if not terminated earlier by a
11 vote of the county board."

12 The votes shall be recorded as "Yes" or "No".

13 (5) The proposition for substance abuse purposes shall
14 be in substantially the following form:

15 "To pay for substance abuse purposes, shall (name of
16 county) be authorized to impose an increase on its share of
17 local sales taxes by (insert rate)?"

18 As additional information on the ballot below the
19 question shall appear the following:

20 "This would mean that a consumer would pay an
21 additional (insert amount) in sales tax for every \$100 of
22 tangible personal property bought at retail."

23 The county board may also opt to establish a sunset
24 provision at which time the additional sales tax would
25 cease being collected, if not terminated earlier by a vote
26 of the county board. If the county board votes to include a

1 sunset provision, the proposition for public facilities
2 purposes shall be in substantially the following form:

3 "To pay for substance abuse purposes, shall (name of
4 county) be authorized to impose an increase on its share of
5 local sales taxes by (insert rate) for a period not to
6 exceed (insert number of years)?"

7 As additional information on the ballot below the
8 question shall appear the following:

9 "This would mean that a consumer would pay an
10 additional (insert amount) in sales tax for every \$100 of
11 tangible personal property bought at retail. If imposed,
12 the additional tax would cease being collected at the end
13 of (insert number of years), if not terminated earlier by a
14 vote of the county board."

15 The votes shall be recorded as "Yes" or "No".

16 If a majority of the electors voting on the proposition
17 vote in favor of it, the county may impose the tax. A county
18 may not submit more than one proposition authorized by this
19 Section to the electors at any one time.

20 This additional tax may not be imposed on tangible personal
21 property taxed at the 1% rate under the Retailers' Occupation
22 Tax Act. The tax imposed by a county under this Section and all
23 civil penalties that may be assessed as an incident of the tax
24 shall be collected and enforced by the Illinois Department of
25 Revenue and deposited into a special fund created for that
26 purpose. The certificate of registration that is issued by the

1 Department to a retailer under the Retailers' Occupation Tax
2 Act shall permit the retailer to engage in a business that is
3 taxable without registering separately with the Department
4 under an ordinance or resolution under this Section. The
5 Department has full power to administer and enforce this
6 Section, to collect all taxes and penalties due under this
7 Section, to dispose of taxes and penalties so collected in the
8 manner provided in this Section, and to determine all rights to
9 credit memoranda arising on account of the erroneous payment of
10 a tax or penalty under this Section. In the administration of
11 and compliance with this Section, the Department and persons
12 who are subject to this Section shall (i) have the same rights,
13 remedies, privileges, immunities, powers, and duties, (ii) be
14 subject to the same conditions, restrictions, limitations,
15 penalties, and definitions of terms, and (iii) employ the same
16 modes of procedure as are prescribed in Sections 1, 1a, 1a-1,
17 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-70 (in respect to
18 all provisions contained in those Sections other than the State
19 rate of tax), 2a, 2b, 2c, 3 (except provisions relating to
20 transaction returns and quarter monthly payments), 4, 5, 5a,
21 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
22 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation
23 Tax Act and Section 3-7 of the Uniform Penalty and Interest Act
24 as if those provisions were set forth in this Section.

25 Persons subject to any tax imposed under the authority
26 granted in this Section may reimburse themselves for their

1 sellers' tax liability by separately stating the tax as an
2 additional charge, which charge may be stated in combination,
3 in a single amount, with State tax which sellers are required
4 to collect under the Use Tax Act, pursuant to such bracketed
5 schedules as the Department may prescribe.

6 Whenever the Department determines that a refund should be
7 made under this Section to a claimant instead of issuing a
8 credit memorandum, the Department shall notify the State
9 Comptroller, who shall cause the order to be drawn for the
10 amount specified and to the person named in the notification
11 from the Department. The refund shall be paid by the State
12 Treasurer out of the Special County ~~Public Safety, Public~~
13 ~~Facilities, Mental Health, Substance Abuse, or Transportation~~
14 Retailers' Occupation Tax Fund.

15 (b) If a tax has been imposed under subsection (a), a
16 service occupation tax shall also be imposed at the same rate
17 upon all persons engaged, in the county, in the business of
18 making sales of service, who, as an incident to making those
19 sales of service, transfer tangible personal property within
20 the county as an incident to a sale of service. This tax may
21 not be imposed on tangible personal property taxed at the 1%
22 rate under the Service Occupation Tax Act. The tax imposed
23 under this subsection and all civil penalties that may be
24 assessed as an incident thereof shall be collected and enforced
25 by the Department of Revenue. The Department has full power to
26 administer and enforce this subsection; to collect all taxes

1 and penalties due hereunder; to dispose of taxes and penalties
2 so collected in the manner hereinafter provided; and to
3 determine all rights to credit memoranda arising on account of
4 the erroneous payment of tax or penalty hereunder. In the
5 administration of, and compliance with this subsection, the
6 Department and persons who are subject to this paragraph shall
7 (i) have the same rights, remedies, privileges, immunities,
8 powers, and duties, (ii) be subject to the same conditions,
9 restrictions, limitations, penalties, exclusions, exemptions,
10 and definitions of terms, and (iii) employ the same modes of
11 procedure as are prescribed in Sections 2 (except that the
12 reference to State in the definition of supplier maintaining a
13 place of business in this State shall mean the county), 2a, 2b,
14 2c, 3 through 3-50 (in respect to all provisions therein other
15 than the State rate of tax), 4 (except that the reference to
16 the State shall be to the county), 5, 7, 8 (except that the
17 jurisdiction to which the tax shall be a debt to the extent
18 indicated in that Section 8 shall be the county), 9 (except as
19 to the disposition of taxes and penalties collected), 10, 11,
20 12 (except the reference therein to Section 2b of the
21 Retailers' Occupation Tax Act), 13 (except that any reference
22 to the State shall mean the county), Section 15, 16, 17, 18, 19
23 and 20 of the Service Occupation Tax Act and Section 3-7 of the
24 Uniform Penalty and Interest Act, as fully as if those
25 provisions were set forth herein.

26 Persons subject to any tax imposed under the authority

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

8 Whenever the Department determines that a refund should be
9 made under this subsection to a claimant instead of issuing a
10 credit memorandum, the Department shall notify the State
11 Comptroller, who shall cause the warrant to be drawn for the
12 amount specified, and to the person named, in the notification
13 from the Department. The refund shall be paid by the State
14 Treasurer out of the Special County ~~Public Safety, Public~~
15 ~~Facilities, Mental Health, Substance Abuse, or Transportation~~
16 Retailers' Occupation Tax Fund.

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

21 (c) The Department shall immediately pay over to the State
22 Treasurer, ex officio, as trustee, all taxes and penalties
23 collected under this Section to be deposited into the Special
24 County ~~Public Safety, Public Facilities, Mental Health,~~
25 ~~Substance Abuse, or Transportation~~ Retailers' Occupation Tax
26 Fund, which shall be an unappropriated trust fund held outside

1 of the State treasury.

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

10 After the monthly transfer to the STAR Bonds Revenue Fund,
11 on or before the 25th day of each calendar month, the
12 Department shall prepare and certify to the Comptroller the
13 disbursement of stated sums of money to the counties from which
14 retailers have paid taxes or penalties to the Department during
15 the second preceding calendar month. The amount to be paid to
16 each county, and deposited by the county into its special fund
17 created for the purposes of this Section, shall be the amount
18 (not including credit memoranda) collected under this Section
19 during the second preceding calendar month by the Department
20 plus an amount the Department determines is necessary to offset
21 any amounts that were erroneously paid to a different taxing
22 body, and not including (i) an amount equal to the amount of
23 refunds made during the second preceding calendar month by the
24 Department on behalf of the county, (ii) any amount that the
25 Department determines is necessary to offset any amounts that
26 were payable to a different taxing body but were erroneously

1 paid to the county, (iii) any amounts that are transferred to
2 the STAR Bonds Revenue Fund, and (iv) 1.5% of the remainder,
3 which shall be transferred into the Tax Compliance and
4 Administration Fund. The Department, at the time of each
5 monthly disbursement to the counties, shall prepare and certify
6 to the State Comptroller the amount to be transferred into the
7 Tax Compliance and Administration Fund under this subsection.
8 Within 10 days after receipt by the Comptroller of the
9 disbursement certification to the counties and the Tax
10 Compliance and Administration Fund provided for in this Section
11 to be given to the Comptroller by the Department, the
12 Comptroller shall cause the orders to be drawn for the
13 respective amounts in accordance with directions contained in
14 the certification.

15 In addition to the disbursement required by the preceding
16 paragraph, an allocation shall be made in March of each year to
17 each county that received more than \$500,000 in disbursements
18 under the preceding paragraph in the preceding calendar year.
19 The allocation shall be in an amount equal to the average
20 monthly distribution made to each such county under the
21 preceding paragraph during the preceding calendar year
22 (excluding the 2 months of highest receipts). The distribution
23 made in March of each year subsequent to the year in which an
24 allocation was made pursuant to this paragraph and the
25 preceding paragraph shall be reduced by the amount allocated
26 and disbursed under this paragraph in the preceding calendar

1 year. The Department shall prepare and certify to the
2 Comptroller for disbursement the allocations made in
3 accordance with this paragraph.

4 A county may direct, by ordinance, that all or a portion of
5 the taxes and penalties collected under the Special County
6 Retailers' Occupation Tax ~~For Public Safety, Public~~
7 ~~Facilities, Mental Health, Substance Abuse, or Transportation~~
8 be deposited into the Transportation Development Partnership
9 Trust Fund.

10 (d) For the purpose of determining the local governmental
11 unit whose tax is applicable, a retail sale by a producer of
12 coal or another mineral mined in Illinois is a sale at retail
13 at the place where the coal or other mineral mined in Illinois
14 is extracted from the earth. This paragraph does not apply to
15 coal or another mineral when it is delivered or shipped by the
16 seller to the purchaser at a point outside Illinois so that the
17 sale is exempt under the United States Constitution as a sale
18 in interstate or foreign commerce.

19 (e) Nothing in this Section shall be construed to authorize
20 a county to impose a tax upon the privilege of engaging in any
21 business that under the Constitution of the United States may
22 not be made the subject of taxation by this State.

23 (e-5) If a county imposes a tax under this Section, the
24 county board may, by ordinance, discontinue or lower the rate
25 of the tax. If the county board lowers the tax rate or
26 discontinues the tax, a referendum must be held in accordance

1 with subsection (a) of this Section in order to increase the
2 rate of the tax or to reimpose the discontinued tax.

3 (f) Beginning April 1, 1998 and through December 31, 2013,
4 the results of any election authorizing a proposition to impose
5 a tax under this Section or effecting a change in the rate of
6 tax, or any ordinance lowering the rate or discontinuing the
7 tax, shall be certified by the county clerk and filed with the
8 Illinois Department of Revenue either (i) on or before the
9 first day of April, whereupon the Department shall proceed to
10 administer and enforce the tax as of the first day of July next
11 following the filing; or (ii) on or before the first day of
12 October, whereupon the Department shall proceed to administer
13 and enforce the tax as of the first day of January next
14 following the filing.

15 Beginning January 1, 2014, the results of any election
16 authorizing a proposition to impose a tax under this Section or
17 effecting an increase in the rate of tax, along with the
18 ordinance adopted to impose the tax or increase the rate of the
19 tax, or any ordinance adopted to lower the rate or discontinue
20 the tax, shall be certified by the county clerk and filed with
21 the Illinois Department of Revenue either (i) on or before the
22 first day of May, whereupon the Department shall proceed to
23 administer and enforce the tax as of the first day of July next
24 following the adoption and filing; or (ii) on or before the
25 first day of October, whereupon the Department shall proceed to
26 administer and enforce the tax as of the first day of January

1 next following the adoption and filing.

2 (g) When certifying the amount of a monthly disbursement to
3 a county under this Section, the Department shall increase or
4 decrease the amounts by an amount necessary to offset any
5 miscalculation of previous disbursements. The offset amount
6 shall be the amount erroneously disbursed within the previous 6
7 months from the time a miscalculation is discovered.

8 (h) This Section may be cited as the "Special County
9 Retailers' Occupation Tax ~~For Public Safety, Public~~
10 ~~Facilities, Mental Health, Substance Abuse, or Transportation~~
11 ~~Law~~".

12 (i) For purposes of this Section, "public safety" includes,
13 but is not limited to, crime prevention, detention, fire
14 fighting, police, medical, ambulance, or other emergency
15 services. The county may share tax proceeds received under this
16 Section for public safety purposes, including proceeds
17 received before August 4, 2009 (the effective date of Public
18 Act 96-124), with any fire protection district located in the
19 county. For the purposes of this Section, "transportation"
20 includes, but is not limited to, the construction, maintenance,
21 operation, and improvement of public highways, any other
22 purpose for which a county may expend funds under the Illinois
23 Highway Code, and passenger rail transportation. For the
24 purposes of this Section, "public facilities purposes"
25 includes, but is not limited to, the acquisition, development,
26 construction, reconstruction, rehabilitation, improvement,

1 financing, architectural planning, and installation of capital
2 facilities consisting of buildings, structures, and durable
3 equipment and for the acquisition and improvement of real
4 property and interest in real property required, or expected to
5 be required, in connection with the public facilities, for use
6 by the county for the furnishing of governmental services to
7 its citizens, including but not limited to museums and nursing
8 homes.

9 (j) The Department may promulgate rules to implement Public
10 Act 95-1002 only to the extent necessary to apply the existing
11 rules for the Special County Retailers' Occupation Tax for
12 Public Safety to this new purpose for public facilities.

13 (Source: P.A. 99-4, eff. 5-31-15; 99-217, eff. 7-31-15; 99-642,
14 eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
15 100-1167, eff. 1-4-19; 100-1171, eff. 1-4-19; revised 1-9-19.)

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