



Sen. Cristina Castro

Filed: 3/10/2020

10100SB2272sam003

LRB101 13451 HLH 71096 a

1 AMENDMENT TO SENATE BILL 2272

2 AMENDMENT NO. _____. Amend Senate Bill 2272 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Parking Excise Tax Act is amended by
5 changing Section 10-20 as follows:

6 (35 ILCS 525/10-20)

7 Sec. 10-20. Exemptions. The tax imposed by this Act shall
8 not apply to:

9 (1) parking in a parking area or garage operated by the
10 federal government or its instrumentalities that has been
11 issued an active tax exemption number by the Department
12 under Section 1g of the Retailers' Occupation Tax Act; for
13 this exemption to apply, the parking area or garage must be
14 operated by the federal government or its
15 instrumentalities; the exemption under this paragraph (1)
16 does not apply if the parking area or garage is operated by

1 a third party, whether under a lease or other contractual
2 arrangement, or any other manner whatsoever;

3 (2) residential off-street parking for home or
4 apartment tenants or condominium occupants, if the
5 arrangement for such parking is provided in the home or
6 apartment lease or in a separate writing between the
7 landlord and tenant, or in a condominium agreement between
8 the condominium association and the owner, occupant, or
9 guest of a unit, whether the parking charge is payable to
10 the landlord, condominium association, or to the operator
11 of the parking spaces;

12 (3) parking by hospital employees in a parking space
13 that is owned and operated by the hospital for which they
14 work; ~~and~~

15 (4) parking in a parking area or garage where 3 or
16 fewer motor vehicles are stored, housed, or parked for
17 hire, charge, fee or other valuable consideration, if the
18 operator of the parking area or garage does not act as the
19 operator of more than a total of 3 parking spaces located
20 in the State; if any operator of parking areas or garages,
21 including any facilitator or aggregator, acts as an
22 operator of more than 3 parking spaces in total that are
23 located in the State, then this exemption shall not apply
24 to any of those spaces; i -

25 (5) parking in a parking area or garage operated by the
26 State, a State university created by statute, or a unit of

1 local government that has been issued an active tax
2 exemption number by the Department under Section 1g of the
3 Retailers' Occupation Tax Act; the parking area or garage
4 must be operated by the State, State university, or unit of
5 local government; the exemption under this paragraph (5)
6 does not apply if the parking area or garage is operated by
7 a third party, whether under a lease or other contractual
8 arrangement, or held in any other manner;

9 (6) parking in a parking area or garage owned and
10 operated by a person engaged in the business of renting
11 real estate if the parking area or garage is used by the
12 lessee to park motor vehicles, recreational vehicles, or
13 self-propelled vehicles for the lessee's own use and not
14 for the purpose of subleasing parking spaces for
15 consideration;

16 (7) the purchase of a parking space by the State, a
17 State university created by statute, or a unit of local
18 government that has been issued an active tax exemption
19 number by the Department under Section 1g of the Retailers'
20 Occupation Tax Act, for use by employees of the State,
21 State university, or unit of local government, provided
22 that the purchase price is paid directly by the
23 governmental entity, and

24 (8) parking space leased to a governmental entity that
25 is exempt pursuant to (1) or (5) when the exempt entity
26 rents or leases the parking spaces in the parking area or

1 garage to the public; the purchase price must be paid by
2 the governmental entity; the exempt governmental entity is
3 exempt from collecting tax subject to the provisions of (1)
4 or (5), as applicable, when renting or leasing the parking
5 spaces to the public.

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

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