

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 10-20 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 ~~parking~~ in a parking area or garage
10 operated by the federal government or its
11 instrumentalities that has been issued an active tax
12 exemption number by the Department under Section 1g of the
13 Retailers' Occupation Tax Act; for this exemption to
14 apply, the parking area or garage must be operated by the
15 federal government or its instrumentalities; the exemption
16 under this paragraph (1) does not apply if the parking
17 area or garage is operated by a third party, whether under
18 a lease or other contractual arrangement, or any other
19 manner whatsoever. ~~†~~

20 (2) Residential ~~residential~~ off-street parking for
21 home or apartment tenants or condominium occupants, if the
22 arrangement for such parking is provided in the home or
23 apartment lease or in a separate writing between the

1 landlord and tenant, or in a condominium agreement between
2 the condominium association and the owner, occupant, or
3 guest of a unit, whether the parking charge is payable to
4 the landlord, condominium association, or to the operator
5 of the parking spaces.~~†~~

6 (3) Parking ~~parking~~ by hospital employees in a parking
7 space that is owned and operated by the hospital for which
8 they work.~~†~~ ~~and~~

9 (4) Parking ~~parking~~ in a parking area or garage where
10 3 or fewer motor vehicles are stored, housed, or parked
11 for hire, charge, fee or other valuable consideration, if
12 the operator of the parking area or garage does not act as
13 the operator of more than a total of 3 parking spaces
14 located in the State; if any operator of parking areas or
15 garages, including any facilitator or aggregator, acts as
16 an operator of more than 3 parking spaces in total that are
17 located in the State, then this exemption shall not apply
18 to any of those spaces.

19 (5) For the duration of the Illinois State Fair or the
20 DuQuoin State Fair, parking in a parking area or garage
21 operated for the use of attendees, vendors, or employees
22 of the State Fair and not otherwise subject to taxation
23 under this Act in the ordinary course of business.

24 (6) Parking in a parking area or garage operated by
25 the State, a State university created by statute, or a
26 unit of local government that has been issued an active

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

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

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

25 (9) Parking in a parking space leased to a
26 governmental entity that is exempt pursuant to (1) or (6)

1 when the exempt entity rents or leases the parking spaces
2 in the parking area or garage to the public; the purchase
3 price must be paid by the governmental entity; the exempt
4 governmental entity is exempt from collecting tax subject
5 to the provisions of (1) or (6), as applicable, when
6 renting or leasing the parking spaces to the public.

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

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