

SB2278



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB2278

Introduced 2/26/2021, by Sen. Steve Stadelman

SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1006.5

Amends the Counties Code. Provides that a county that is authorized to impose a Special County Retailers' Occupation Tax For Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation may establish a 7-member board, which shall oversee the use of funds received from the tax.

LRB102 16606 HLH 22004 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

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 Counties Code is amended by changing
5 Section 5-1006.5 as follows:

6 (55 ILCS 5/5-1006.5)

7 Sec. 5-1006.5. Special County Retailers' Occupation Tax
8 For Public Safety, Public Facilities, Mental Health, Substance
9 Abuse, or Transportation.

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

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

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

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

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

24 "To pay for public safety purposes, shall (name of
25 county) be authorized to impose an increase on its share
26 of 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 safety
11 purposes shall be in substantially the following form:

12 "To pay for public safety purposes, shall (name of
13 county) be authorized to impose an increase on its share
14 of 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
23 a vote of the county board."

24 For the purposes of the paragraph, "public safety
25 purposes" means crime prevention, detention, fire
26 fighting, police, medical, ambulance, or other emergency

1 services.

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

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

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

14 "To pay for improvements to roads and other
15 transportation purposes, shall (name of county) be
16 authorized to impose an increase on its share of local
17 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 transportation
2 purposes shall be in substantially the following form:

3 "To pay for road improvements and other transportation
4 purposes, shall (name of county) be authorized to impose
5 an increase on its share of local sales taxes by (insert
6 rate) for a period not to exceed (insert number of
7 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
15 a 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
19 which a county may expend funds under the Illinois Highway
20 Code, 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
26 of 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
14 of 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
23 a vote of the county board."

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

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

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

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

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

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."

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

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

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

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

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

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

16 "To pay for substance abuse purposes, shall (name of
17 county) be authorized to impose an increase on its share
18 of local 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 public facilities
3 purposes shall be in substantially the following form:

4 "To pay for substance abuse purposes, shall (name of
5 county) be authorized to impose an increase on its share
6 of local sales taxes by (insert rate) for a period not to
7 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
15 a vote of the county board."

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

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

21 This additional tax may not be imposed on tangible
22 personal property taxed at the 1% rate under the Retailers'
23 Occupation Tax Act. Beginning December 1, 2019 and through
24 December 31, 2020, this tax is not imposed on sales of aviation
25 fuel unless the tax revenue is expended for airport-related
26 purposes. If the county does not have an airport-related

1 purpose to which it dedicates aviation fuel tax revenue, then
2 aviation fuel is excluded from the tax. The county must comply
3 with the certification requirements for airport-related
4 purposes under Section 2-22 of the Retailers' Occupation Tax
5 Act. For purposes of this Section, "airport-related purposes"
6 has the meaning ascribed in Section 6z-20.2 of the State
7 Finance Act. Beginning January 1, 2021, this tax is not
8 imposed on sales of aviation fuel for so long as the revenue
9 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
10 binding on the county. The tax imposed by a county under this
11 Section and all civil penalties that may be assessed as an
12 incident of the tax shall be collected and enforced by the
13 Illinois Department of Revenue and deposited into a special
14 fund created for that purpose. The certificate of registration
15 that is issued by the Department to a retailer under the
16 Retailers' Occupation Tax Act shall permit the retailer to
17 engage in a business that is taxable without registering
18 separately with the Department under an ordinance or
19 resolution under this Section. The Department has full power
20 to administer and enforce this Section, to collect all taxes
21 and penalties due under this Section, to dispose of taxes and
22 penalties so collected in the manner provided in this Section,
23 and to determine all rights to credit memoranda arising on
24 account of the erroneous payment of a tax or penalty under this
25 Section. In the administration of and compliance with this
26 Section, the Department and persons who are subject to this

1 Section shall (i) have the same rights, remedies, privileges,
2 immunities, powers, and duties, (ii) be subject to the same
3 conditions, restrictions, limitations, penalties, and
4 definitions of terms, and (iii) employ the same modes of
5 procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e,
6 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-70 (in respect to all
7 provisions contained in those Sections other than the State
8 rate of tax), 2a, 2b, 2c, 3 (except provisions relating to
9 transaction returns and quarter monthly payments, and except
10 that the retailer's discount is not allowed for taxes paid on
11 aviation fuel that are deposited into the Local Government
12 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
13 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13
14 of the Retailers' Occupation Tax Act and Section 3-7 of the
15 Uniform Penalty and Interest Act as if those provisions were
16 set forth in this Section.

17 Persons subject to any tax imposed under the authority
18 granted in this Section may reimburse themselves for their
19 sellers' tax liability by separately stating the tax as an
20 additional charge, which charge may be stated in combination,
21 in a single amount, with State tax which sellers are required
22 to collect under the Use Tax Act, pursuant to such bracketed
23 schedules as the Department may prescribe.

24 Whenever the Department determines that a refund should be
25 made under this Section to a claimant instead of issuing a
26 credit memorandum, the Department shall notify the State

1 Comptroller, who shall cause the order to be drawn for the
2 amount specified and to the person named in the notification
3 from the Department. The refund shall be paid by the State
4 Treasurer out of the County Public Safety, Public Facilities,
5 Mental Health, Substance Abuse, or Transportation Retailers'
6 Occupation Tax Fund or the Local Government Aviation Trust
7 Fund, as appropriate.

8 (b) If a tax has been imposed under subsection (a), a
9 service occupation tax shall also be imposed at the same rate
10 upon all persons engaged, in the county, in the business of
11 making sales of service, who, as an incident to making those
12 sales of service, transfer tangible personal property within
13 the county as an incident to a sale of service. This tax may
14 not be imposed on tangible personal property taxed at the 1%
15 rate under the Service Occupation Tax Act. Beginning December
16 1, 2019 and through December 31, 2020, this tax is not imposed
17 on sales of aviation fuel unless the tax revenue is expended
18 for airport-related purposes. If the county does not have an
19 airport-related purpose to which it dedicates aviation fuel
20 tax revenue, then aviation fuel is excluded from the tax. The
21 county must comply with the certification requirements for
22 airport-related purposes under Section 2-22 of the Retailers'
23 Occupation Tax Act. For purposes of this Section,
24 "airport-related purposes" has the meaning ascribed in Section
25 6z-20.2 of the State Finance Act. Beginning January 1, 2021,
26 this tax is not imposed on sales of aviation fuel for so long

1 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
2 U.S.C. 47133 are binding on the county. The tax imposed under
3 this subsection and all civil penalties that may be assessed
4 as an incident thereof shall be collected and enforced by the
5 Department of Revenue. The Department has full power to
6 administer and enforce this subsection; to collect all taxes
7 and penalties due hereunder; to dispose of taxes and penalties
8 so collected in the manner hereinafter provided; and to
9 determine all rights to credit memoranda arising on account of
10 the erroneous payment of tax or penalty hereunder. In the
11 administration of and compliance with this subsection, the
12 Department and persons who are subject to this paragraph shall
13 (i) have the same rights, remedies, privileges, immunities,
14 powers, and duties, (ii) be subject to the same conditions,
15 restrictions, limitations, penalties, exclusions, exemptions,
16 and definitions of terms, and (iii) employ the same modes of
17 procedure as are prescribed in Sections 2 (except that the
18 reference to State in the definition of supplier maintaining a
19 place of business in this State shall mean the county), 2a, 2b,
20 2c, 3 through 3-50 (in respect to all provisions therein other
21 than the State rate of tax), 4 (except that the reference to
22 the State shall be to the county), 5, 7, 8 (except that the
23 jurisdiction to which the tax shall be a debt to the extent
24 indicated in that Section 8 shall be the county), 9 (except as
25 to the disposition of taxes and penalties collected, and
26 except that the retailer's discount is not allowed for taxes

1 paid on aviation fuel that are deposited into the Local
2 Government Aviation Trust Fund), 10, 11, 12 (except the
3 reference therein to Section 2b of the Retailers' Occupation
4 Tax Act), 13 (except that any reference to the State shall mean
5 the county), Section 15, 16, 17, 18, 19, and 20 of the Service
6 Occupation Tax Act, and Section 3-7 of the Uniform Penalty and
7 Interest Act, as fully as if those provisions were set forth
8 herein.

9 Persons subject to any tax imposed under the authority
10 granted in this subsection may reimburse themselves for their
11 serviceman's tax liability by separately stating the tax as an
12 additional charge, which charge may be stated in combination,
13 in a single amount, with State tax that servicemen are
14 authorized to collect under the Service Use Tax Act, in
15 accordance with such bracket schedules as the Department may
16 prescribe.

17 Whenever the Department determines that a refund should be
18 made under this subsection to a claimant instead of issuing a
19 credit memorandum, the Department shall notify the State
20 Comptroller, who shall cause the warrant to be drawn for the
21 amount specified, and to the person named, in the notification
22 from the Department. The refund shall be paid by the State
23 Treasurer out of the County Public Safety, Public Facilities,
24 Mental Health, Substance Abuse, or Transportation Retailers'
25 Occupation Fund or the Local Government Aviation Trust Fund,
26 as appropriate.

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

5 (c) Except as otherwise provided in this paragraph, the
6 Department shall immediately pay over to the State Treasurer,
7 ex officio, as trustee, all taxes and penalties collected
8 under this Section to be deposited into the County Public
9 Safety, Public Facilities, Mental Health, Substance Abuse, or
10 Transportation Retailers' Occupation Tax Fund, which shall be
11 an unappropriated trust fund held outside of the State
12 treasury. Taxes and penalties collected on aviation fuel sold
13 on or after December 1, 2019 and through December 31, 2020,
14 shall be immediately paid over by the Department to the State
15 Treasurer, ex officio, as trustee, for deposit into the Local
16 Government Aviation Trust Fund. The Department shall only pay
17 moneys into the Local Government Aviation Trust Fund under
18 this Act for so long as the revenue use requirements of 49
19 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.

20 As soon as possible after the first day of each month,
21 beginning January 1, 2011, upon certification of the
22 Department of Revenue, the Comptroller shall order
23 transferred, and the Treasurer shall transfer, to the STAR
24 Bonds Revenue Fund the local sales tax increment, as defined
25 in the Innovation Development and Economy Act, collected under
26 this Section during the second preceding calendar month for

1 sales within a STAR bond district.

2 After the monthly transfer to the STAR Bonds Revenue Fund,
3 on or before the 25th day of each calendar month, the
4 Department shall prepare and certify to the Comptroller the
5 disbursement of stated sums of money to the counties from
6 which retailers have paid taxes or penalties to the Department
7 during the second preceding calendar month. The amount to be
8 paid to each county, and deposited by the county into its
9 special fund created for the purposes of this Section, shall
10 be the amount (not including credit memoranda and not
11 including taxes and penalties collected on aviation fuel sold
12 on or after December 1, 2019 and through December 31, 2020)
13 collected under this Section during the second preceding
14 calendar month by the Department plus an amount the Department
15 determines is necessary to offset any amounts that were
16 erroneously paid to a different taxing body, and not including
17 (i) an amount equal to the amount of refunds made during the
18 second preceding calendar month by the Department on behalf of
19 the county, (ii) any amount that the Department determines is
20 necessary to offset any amounts that were payable to a
21 different taxing body but were erroneously paid to the county,
22 (iii) any amounts that are transferred to the STAR Bonds
23 Revenue Fund, and (iv) 1.5% of the remainder, which shall be
24 transferred into the Tax Compliance and Administration Fund.
25 The Department, at the time of each monthly disbursement to
26 the counties, shall prepare and certify to the State

1 Comptroller the amount to be transferred into the Tax
2 Compliance and Administration Fund under this subsection.
3 Within 10 days after receipt by the Comptroller of the
4 disbursement certification to the counties and the Tax
5 Compliance and Administration Fund provided for in this
6 Section to be given to the Comptroller by the Department, the
7 Comptroller shall cause the orders to be drawn for the
8 respective amounts in accordance with directions contained in
9 the certification.

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

25 (d) For the purpose of determining the local governmental
26 unit whose tax is applicable, a retail sale by a producer of

1 coal or another mineral mined in Illinois is a sale at retail
2 at the place where the coal or other mineral mined in Illinois
3 is extracted from the earth. This paragraph does not apply to
4 coal or another mineral when it is delivered or shipped by the
5 seller to the purchaser at a point outside Illinois so that the
6 sale is exempt under the United States Constitution as a sale
7 in interstate or foreign commerce.

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

13 (e-5) If a county imposes a tax under this Section, the
14 county board may, by ordinance, discontinue or lower the rate
15 of the tax. If the county board lowers the tax rate or
16 discontinues the tax, a referendum must be held in accordance
17 with subsection (a) of this Section in order to increase the
18 rate of the tax or to reimpose the discontinued tax.

19 (f) Beginning April 1, 1998 and through December 31, 2013,
20 the results of any election authorizing a proposition to
21 impose a tax under this Section or effecting a change in the
22 rate of tax, or any ordinance lowering the rate or
23 discontinuing the tax, shall be certified by the county clerk
24 and filed with the Illinois Department of Revenue either (i)
25 on or before the first day of April, whereupon the Department
26 shall proceed to administer and enforce the tax as of the first

1 day of July next following the filing; or (ii) on or before the
2 first day of October, whereupon the Department shall proceed
3 to administer and enforce the tax as of the first day of
4 January next following the filing.

5 Beginning January 1, 2014, the results of any election
6 authorizing a proposition to impose a tax under this Section
7 or effecting an increase in the rate of tax, along with the
8 ordinance adopted to impose the tax or increase the rate of the
9 tax, or any ordinance adopted to lower the rate or discontinue
10 the tax, shall be certified by the county clerk and filed with
11 the Illinois Department of Revenue either (i) on or before the
12 first day of May, whereupon the Department shall proceed to
13 administer and enforce the tax as of the first day of July next
14 following the adoption and filing; or (ii) on or before the
15 first day of October, whereupon the Department shall proceed
16 to administer and enforce the tax as of the first day of
17 January next following the adoption and filing.

18 (g) When certifying the amount of a monthly disbursement
19 to a county under this Section, the Department shall increase
20 or decrease the amounts by an amount necessary to offset any
21 miscalculation of previous disbursements. The offset amount
22 shall be the amount erroneously disbursed within the previous
23 6 months from the time a miscalculation is discovered.

24 (g-5) Any county authorized to levy a tax under this
25 Section may establish a 7-member board, which shall oversee
26 the use of funds received from the tax under this Section. Such

1 board shall be appointed by the chairman of the county board or
2 chief executive officer of the county with the advice and
3 consent of the county board. Members of the 7-member board
4 shall be residents of the county who are over 18 years of age.
5 The county board may by ordinance or resolution provide for
6 the specific authority and procedures of the board.

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

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

1 equipment and for the acquisition and improvement of real
2 property and interest in real property required, or expected
3 to be required, in connection with the public facilities, for
4 use by the county for the furnishing of governmental services
5 to its citizens, including, but not limited to, museums and
6 nursing homes.

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

12 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
13 100-1167, eff. 1-4-19; 100-1171, eff. 1-4-19; 101-10, eff.
14 6-5-19; 101-81, eff. 7-12-19; 101-275, eff. 8-9-19; 101-604,
15 eff. 12-13-19.)