



Sen. Steve Stadelman

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10200SB2278sam002

LRB102 16606 HLH 25348 a

1 AMENDMENT TO SENATE BILL 2278

2 AMENDMENT NO. _____. Amend Senate Bill 2278, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Counties Code is amended by changing
6 Section 5-1006.5 as follows:

7 (55 ILCS 5/5-1006.5)

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

11 (a) The county board of any county may impose a tax upon
12 all persons engaged in the business of selling tangible
13 personal property, other than personal property titled or
14 registered with an agency of this State's government, at
15 retail in the county on the gross receipts from the sales made
16 in the course of business to provide revenue to be used

1 exclusively for public safety, public facility, mental health,
2 substance abuse, or transportation purposes in that county
3 (except as otherwise provided in this Section), if a
4 proposition for the tax has been submitted to the electors of
5 that county and approved by a majority of those voting on the
6 question. If imposed, this tax shall be imposed only in
7 one-quarter percent increments. By resolution, the county
8 board may order the proposition to be submitted at any
9 election. If the tax is imposed for transportation purposes
10 for expenditures for public highways or as authorized under
11 the Illinois Highway Code, the county board must publish
12 notice of the existence of its long-range highway
13 transportation plan as required or described in Section 5-301
14 of the Illinois Highway Code and must make the plan publicly
15 available prior to approval of the ordinance or resolution
16 imposing the tax. If the tax is imposed for transportation
17 purposes for expenditures for passenger rail transportation,
18 the county board must publish notice of the existence of its
19 long-range passenger rail transportation plan and must make
20 the plan publicly available prior to approval of the ordinance
21 or resolution imposing the tax.

22 If a tax is imposed for public facilities purposes, then
23 the name of the project may be included in the proposition at
24 the discretion of the county board as determined in the
25 enabling resolution. For example, the "XXX Nursing Home" or
26 the "YYY Museum".

1 The county clerk shall certify the question to the proper
2 election authority, who shall submit the proposition at an
3 election in accordance with the general election law.

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

6 "To pay for public safety purposes, shall (name of
7 county) be authorized to impose an increase on its share
8 of local sales taxes by (insert rate)?"

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

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

14 The county board may also opt to establish a sunset
15 provision at which time the additional sales tax would
16 cease being collected, if not terminated earlier by a vote
17 of the county board. If the county board votes to include a
18 sunset provision, the proposition for public safety
19 purposes shall be in substantially the following form:

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

24 As additional information on the ballot below the
25 question shall appear the following:

26 "This would mean that a consumer would pay an

1 additional (insert amount) in sales tax for every \$100 of
2 tangible personal property bought at retail. If imposed,
3 the additional tax would cease being collected at the end
4 of (insert number of years), if not terminated earlier by
5 a vote of the county board."

6 For the purposes of the paragraph, "public safety
7 purposes" means crime prevention, detention, fire
8 fighting, police, medical, ambulance, or other emergency
9 services.

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

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

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

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

26 As additional information on the ballot below the

1 question shall appear the following:

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

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

11 "To pay for road improvements and other transportation
12 purposes, shall (name of county) be authorized to impose
13 an increase on its share of local sales taxes by (insert
14 rate) for a period not to exceed (insert number of
15 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 this paragraph, transportation
25 purposes means construction, maintenance, operation, and
26 improvement of public highways, any other purpose for

1 which a county may expend funds under the Illinois Highway
2 Code, and passenger rail transportation.

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

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

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

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

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

14 The county board may also opt to establish a sunset
15 provision at which time the additional sales tax would
16 cease being collected, if not terminated earlier by a vote
17 of the county board. If the county board votes to include a
18 sunset provision, the proposition for public facilities
19 purposes shall be in substantially the following form:

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

24 As additional information on the ballot below the
25 question shall appear the following:

26 "This would mean that a consumer would pay an

1 additional (insert amount) in sales tax for every \$100 of
2 tangible personal property bought at retail. If imposed,
3 the additional tax would cease being collected at the end
4 of (insert number of years), if not terminated earlier by
5 a vote of the county board."

6 For purposes of this Section, "public facilities
7 purposes" means the acquisition, development,
8 construction, reconstruction, rehabilitation,
9 improvement, financing, architectural planning, and
10 installation of capital facilities consisting of
11 buildings, structures, and durable equipment and for the
12 acquisition and improvement of real property and interest
13 in real property required, or expected to be required, in
14 connection with the public facilities, for use by the
15 county for the furnishing of governmental services to its
16 citizens, including, but not limited to, museums and
17 nursing homes.

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

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

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

24 As additional information on the ballot below the
25 question shall appear the following:

26 "This would mean that a consumer would pay an

1 additional (insert amount) in sales tax for every \$100 of
2 tangible personal property bought at retail."

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

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

13 As additional information on the ballot below the
14 question shall appear the following:

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

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

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

24 "To pay for substance abuse 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 substance abuse 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 The votes shall be recorded as "Yes" or "No".

25 If a majority of the electors voting on the proposition
26 vote in favor of it, the county may impose the tax. A county

1 may not submit more than one proposition authorized by this
2 Section to the electors at any one time.

3 This additional tax may not be imposed on tangible
4 personal property taxed at the 1% rate under the Retailers'
5 Occupation Tax Act. Beginning December 1, 2019 and through
6 December 31, 2020, this tax is not imposed on sales of aviation
7 fuel unless the tax revenue is expended for airport-related
8 purposes. If the county does not have an airport-related
9 purpose to which it dedicates aviation fuel tax revenue, then
10 aviation fuel is excluded from the tax. The county must comply
11 with the certification requirements for airport-related
12 purposes under Section 2-22 of the Retailers' Occupation Tax
13 Act. For purposes of this Section, "airport-related purposes"
14 has the meaning ascribed in Section 6z-20.2 of the State
15 Finance Act. Beginning January 1, 2021, this tax is not
16 imposed on sales of aviation fuel for so long as the revenue
17 use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
18 binding on the county. The tax imposed by a county under this
19 Section and all civil penalties that may be assessed as an
20 incident of the tax shall be collected and enforced by the
21 Illinois Department of Revenue and deposited into a special
22 fund created for that purpose. The certificate of registration
23 that is issued by the Department to a retailer under the
24 Retailers' Occupation Tax Act shall permit the retailer to
25 engage in a business that is taxable without registering
26 separately with the Department under an ordinance or

1 resolution under this Section. The Department has full power
2 to administer and enforce this Section, to collect all taxes
3 and penalties due under this Section, to dispose of taxes and
4 penalties so collected in the manner provided in this Section,
5 and to determine all rights to credit memoranda arising on
6 account of the erroneous payment of a tax or penalty under this
7 Section. In the administration of and compliance with this
8 Section, the Department and persons who are subject to this
9 Section shall (i) have the same rights, remedies, privileges,
10 immunities, powers, and duties, (ii) be subject to the same
11 conditions, restrictions, limitations, penalties, and
12 definitions of terms, and (iii) employ the same modes of
13 procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e,
14 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-70 (in respect to all
15 provisions contained in those Sections other than the State
16 rate of tax), 2a, 2b, 2c, 3 (except provisions relating to
17 transaction returns and quarter monthly payments, and except
18 that the retailer's discount is not allowed for taxes paid on
19 aviation fuel that are deposited into the Local Government
20 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
21 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13
22 of the Retailers' Occupation Tax Act and Section 3-7 of the
23 Uniform Penalty and Interest Act as if those provisions were
24 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 County Public Safety, Public Facilities,
13 Mental Health, Substance Abuse, or Transportation Retailers'
14 Occupation Tax Fund or the Local Government Aviation Trust
15 Fund, as appropriate.

16 (b) If a tax has been imposed under subsection (a), a
17 service occupation tax shall also be imposed at the same rate
18 upon all persons engaged, in the county, in the business of
19 making sales of service, who, as an incident to making those
20 sales of service, transfer tangible personal property within
21 the county as an incident to a sale of service. This tax may
22 not be imposed on tangible personal property taxed at the 1%
23 rate under the Service Occupation Tax Act. Beginning December
24 1, 2019 and through December 31, 2020, this tax is not imposed
25 on sales of aviation fuel unless the tax revenue is expended
26 for airport-related purposes. If the county does not have an

1 airport-related purpose to which it dedicates aviation fuel
2 tax revenue, then aviation fuel is excluded from the tax. The
3 county must comply with the certification requirements for
4 airport-related purposes under Section 2-22 of the Retailers'
5 Occupation Tax Act. For purposes of this Section,
6 "airport-related purposes" has the meaning ascribed in Section
7 6z-20.2 of the State Finance Act. Beginning January 1, 2021,
8 this tax is not imposed on sales of aviation fuel for so long
9 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
10 U.S.C. 47133 are binding on the county. The tax imposed under
11 this subsection and all civil penalties that may be assessed
12 as an incident thereof shall be collected and enforced by the
13 Department of Revenue. The Department has full power to
14 administer and enforce this subsection; to collect all taxes
15 and penalties due hereunder; to dispose of taxes and penalties
16 so collected in the manner hereinafter provided; and to
17 determine all rights to credit memoranda arising on account of
18 the erroneous payment of tax or penalty hereunder. In the
19 administration of and compliance with this subsection, the
20 Department and persons who are subject to this paragraph shall
21 (i) have the same rights, remedies, privileges, immunities,
22 powers, and duties, (ii) be subject to the same conditions,
23 restrictions, limitations, penalties, exclusions, exemptions,
24 and definitions of terms, and (iii) employ the same modes of
25 procedure as are prescribed in Sections 2 (except that the
26 reference to State in the definition of supplier maintaining a

1 place of business in this State shall mean the county), 2a, 2b,
2 2c, 3 through 3-50 (in respect to all provisions therein other
3 than the State rate of tax), 4 (except that the reference to
4 the State shall be to the county), 5, 7, 8 (except that the
5 jurisdiction to which the tax shall be a debt to the extent
6 indicated in that Section 8 shall be the county), 9 (except as
7 to the disposition of taxes and penalties collected, and
8 except that the retailer's discount is not allowed for taxes
9 paid on aviation fuel that are deposited into the Local
10 Government Aviation Trust Fund), 10, 11, 12 (except the
11 reference therein to Section 2b of the Retailers' Occupation
12 Tax Act), 13 (except that any reference to the State shall mean
13 the county), Section 15, 16, 17, 18, 19, and 20 of the Service
14 Occupation Tax Act, and Section 3-7 of the Uniform Penalty and
15 Interest Act, as fully as if those provisions were set forth
16 herein.

17 Persons subject to any tax imposed under the authority
18 granted in this subsection may reimburse themselves for their
19 serviceman's 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 that servicemen are
22 authorized to collect under the Service Use Tax Act, in
23 accordance with such bracket schedules as the Department may
24 prescribe.

25 Whenever the Department determines that a refund should be
26 made under this subsection to a claimant instead of issuing a

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

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

13 (c) Except as otherwise provided in this paragraph, the
14 Department shall immediately pay over to the State Treasurer,
15 ex officio, as trustee, all taxes and penalties collected
16 under this Section to be deposited into the County Public
17 Safety, Public Facilities, Mental Health, Substance Abuse, or
18 Transportation Retailers' Occupation Tax Fund, which shall be
19 an unappropriated trust fund held outside of the State
20 treasury. Taxes and penalties collected on aviation fuel sold
21 on or after December 1, 2019 and through December 31, 2020,
22 shall be immediately paid over by the Department to the State
23 Treasurer, ex officio, as trustee, for deposit into the Local
24 Government Aviation Trust Fund. The Department shall only pay
25 moneys into the Local Government Aviation Trust Fund under
26 this Act for so long as the revenue use requirements of 49

1 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.

2 As soon as possible after the first day of each month,
3 beginning January 1, 2011, upon certification of the
4 Department of Revenue, the Comptroller shall order
5 transferred, and the Treasurer shall transfer, to the STAR
6 Bonds Revenue Fund the local sales tax increment, as defined
7 in the Innovation Development and Economy Act, collected under
8 this Section during the second preceding calendar month for
9 sales within a 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
14 which retailers have paid taxes or penalties to the Department
15 during the second preceding calendar month. The amount to be
16 paid to each county, and deposited by the county into its
17 special fund created for the purposes of this Section, shall
18 be the amount (not including credit memoranda and not
19 including taxes and penalties collected on aviation fuel sold
20 on or after December 1, 2019 and through December 31, 2020)
21 collected under this Section during the second preceding
22 calendar month by the Department plus an amount the Department
23 determines is necessary to offset any amounts that were
24 erroneously paid to a different taxing body, and not including
25 (i) an amount equal to the amount of refunds made during the
26 second preceding calendar month by the Department on behalf of

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

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

1 allocation was made pursuant to this paragraph and the
2 preceding paragraph shall be reduced by the amount allocated
3 and disbursed under this paragraph in the preceding calendar
4 year. The Department shall prepare and certify to the
5 Comptroller for disbursement the allocations made in
6 accordance with this paragraph.

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

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

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

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

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

26 (g) When certifying the amount of a monthly disbursement

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

6 (g-5) Every county authorized to levy a tax under this
7 Section shall, before it levies such tax, establish a 7-member
8 mental health board, which shall have the same powers and
9 duties and be constituted in the same manner as a community
10 mental health board established under the Community Mental
11 Health Act. Proceeds of the tax under this Section that are
12 earmarked for mental health or substance abuse purposes shall
13 be deposited into a special county occupation tax fund for
14 mental health and substance abuse. The 7-member mental health
15 board established under this subsection shall administer the
16 special county occupation tax fund for mental health and
17 substance abuse in the same manner as the community mental
18 health board administers the community mental health fund
19 under the Community Mental Health Act.

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

23 (i) For purposes of this Section, "public safety"
24 includes, but is not limited to, crime prevention, detention,
25 fire fighting, police, medical, ambulance, or other emergency
26 services. The county may share tax proceeds received under

1 this Section for public safety purposes, including proceeds
2 received before August 4, 2009 (the effective date of Public
3 Act 96-124), with any fire protection district located in the
4 county. For the purposes of this Section, "transportation"
5 includes, but is not limited to, the construction,
6 maintenance, operation, and improvement of public highways,
7 any other purpose for which a county may expend funds under the
8 Illinois Highway Code, and passenger rail transportation. For
9 the purposes of this Section, "public facilities purposes"
10 includes, but is not limited to, the acquisition, development,
11 construction, reconstruction, rehabilitation, improvement,
12 financing, architectural planning, and installation of capital
13 facilities consisting of buildings, structures, and durable
14 equipment and for the acquisition and improvement of real
15 property and interest in real property required, or expected
16 to be required, in connection with the public facilities, for
17 use by the county for the furnishing of governmental services
18 to its citizens, including, but not limited to, museums and
19 nursing homes.

20 (j) The Department may promulgate rules to implement
21 Public Act 95-1002 only to the extent necessary to apply the
22 existing rules for the Special County Retailers' Occupation
23 Tax for Public Safety to this new purpose for public
24 facilities.

25 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
26 100-1167, eff. 1-4-19; 100-1171, eff. 1-4-19; 101-10, eff.

1 6-5-19; 101-81, eff. 7-12-19; 101-275, eff. 8-9-19; 101-604,
2 eff. 12-13-19.)".