

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 Sections 10-5, 10-10, 10-15, 10-25, 10-30, and 10-45
6 as follows:

7 (35 ILCS 525/10-5)

8 (Text of Section before amendment by P.A. 102-700)

9 Sec. 10-5. Definitions.

10 "Booking intermediary" means any person or entity that
11 facilitates the processing and fulfillment of reservation
12 transactions between an operator and a person or entity
13 desiring parking in a parking lot or garage of that operator.

14 ~~"Charge or fee paid for parking" means the gross amount of~~
15 ~~consideration for the use or privilege of parking a motor~~
16 ~~vehicle in or upon any parking lot or garage in the State,~~
17 ~~collected by an operator and valued in money, whether received~~
18 ~~in money or otherwise, including cash, credits, property, and~~
19 ~~services, determined without any deduction for costs or~~
20 ~~expenses, but not including charges that are added to the~~
21 ~~charge or fee on account of the tax imposed by this Act or on~~
22 ~~account of any other tax imposed on the charge or fee. "Charge~~
23 ~~or fee paid for parking" excludes separately stated charges~~

1 ~~not for the use or privilege or parking and excludes amounts~~
2 ~~retained by or paid to a booking intermediary for services~~
3 ~~provided by the booking intermediary. If any separately stated~~
4 ~~charge is not optional, it shall be presumed that it is part of~~
5 ~~the charge for the use or privilege or parking.~~

6 "Department" means the Department of Revenue.

7 "Online booking platform" means a web-based or mobile
8 platform that enables a person to book a parking reservation
9 electronically.

10 "Operator" means any person who engages in the business of
11 operating a parking area or garage, or who, directly or
12 through an agreement or arrangement with another party,
13 collects the consideration for parking or storage of motor
14 vehicles, recreational vehicles, or other self-propelled
15 vehicles, at that parking place. ~~This includes, but is not~~
16 ~~limited to, any facilitator or aggregator that collects from~~
17 ~~the purchaser the charge or fee paid for parking. "Operator"~~
18 does not include a bank, credit card company, payment
19 processor, booking intermediary, or person whose involvement
20 is limited to performing functions that are similar to those
21 performed by a bank, credit card company, payment processor,
22 or booking intermediary.

23 "Parking area or garage" means any real estate, building,
24 structure, premises, enclosure or other place, whether
25 enclosed or not, except a public way, within the State, where
26 motor vehicles, recreational vehicles, or other self-propelled

1 vehicles, are stored, housed or parked for hire, charge, fee
2 or other valuable consideration in a condition ready for use,
3 or where rent or compensation is paid to the owner, manager,
4 operator or lessee of the premises for the housing, storing,
5 sheltering, keeping or maintaining motor vehicles,
6 recreational vehicles, or other self-propelled vehicles.
7 "Parking area or garage" includes any parking area or garage,
8 whether the vehicle is parked by the owner of the vehicle or by
9 the operator or an attendant.

10 "Person" means any natural individual, firm, trust,
11 estate, partnership, association, joint stock company, joint
12 venture, corporation, limited liability company, or a
13 receiver, trustee, guardian, or other representative appointed
14 by order of any court.

15 "Purchase price" means the consideration paid for the
16 purchase of a parking space in a parking area or garage, valued
17 in money, whether received in money or otherwise, including
18 cash, gift cards, credits, and property, and shall be
19 determined without any deduction on account of the cost of
20 materials used, labor or service costs, or any other expense
21 whatsoever.

22 "Purchase price" includes any and all charges that the
23 recipient pays related to or incidental to obtaining the use
24 or privilege of using a parking space in a parking area or
25 garage, including but not limited to any and all related
26 markups, service fees, convenience fees, facilitation fees,

1 cancellation fees, overtime fees, or other such charges,
2 regardless of terminology. However, "purchase price" shall not
3 include consideration paid for:

4 (1) optional, separately stated charges not for the
5 use or privilege of using a parking space in the parking
6 area or garage;

7 (2) any charge for a dishonored check;

8 (3) any finance or credit charge, penalty or charge
9 for delayed payment, or discount for prompt payment;

10 (4) any purchase by a purchaser if the operator is
11 prohibited by federal or State Constitution, treaty,
12 convention, statute or court decision from collecting the
13 tax from such purchaser;

14 (5) the isolated or occasional sale of parking spaces
15 subject to tax under this Act by a person who does not hold
16 himself out as being engaged (or who does not habitually
17 engage) in selling of parking spaces; ~~and~~

18 (6) any amounts added to a purchaser's bills because
19 of charges made pursuant to the tax imposed by this Act. If
20 credit is extended, then the amount thereof shall be
21 included only as and when payments are made; ~~and~~

22 (7) any charges retained or added to the purchase
23 price by a booking intermediary to compensate the booking
24 intermediary for services provided by the booking
25 intermediary; and

26 (8) in a transaction between a customer and an

1 operator completed through an online booking platform
2 owned and operated by such operator, any charges added to
3 the purchase price by such operator to compensate the
4 operator for facilitating the processing and fulfillment
5 of the reservation.

6 "Purchaser" means any person who acquires a parking space
7 in a parking area or garage for use for valuable
8 consideration.

9 "Use" means the exercise by any person of any right or
10 power over, or the enjoyment of, a parking space in a parking
11 area or garage subject to tax under this Act.

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

13 (Text of Section after amendment by P.A. 102-700)

14 Sec. 10-5. Definitions. As used in this Act:

15 "Booking intermediary" means any person or entity that
16 facilitates the processing and fulfillment of reservation
17 transactions between an operator and a person or entity
18 desiring parking in a parking lot or garage of that operator.

19 "Department" means the Department of Revenue.

20 "Online booking platform" means a web-based or mobile
21 platform that enables a person to book a parking reservation
22 electronically.

23 "Operator" means any person who engages in the business of
24 operating a parking area or garage, or who, directly or
25 through an agreement or arrangement with another party,

1 collects the consideration for parking or storage of motor
2 vehicles, recreational vehicles, or other self-propelled
3 vehicles, at that parking place. ~~This includes, but is not~~
4 ~~limited to, any facilitator or aggregator that collects the~~
5 ~~purchase price from the purchaser.~~ "Operator" does not include
6 a bank, credit card company, payment processor, booking
7 intermediary, or person whose involvement is limited to
8 performing functions that are similar to those performed by a
9 bank, credit card company, or payment processor, or booking
10 intermediary.

11 "Parking area or garage" means any real estate, building,
12 structure, premises, enclosure or other place, whether
13 enclosed or not, except a public way, within the State, where
14 motor vehicles, recreational vehicles, or other self-propelled
15 vehicles, are stored, housed or parked for hire, charge, fee
16 or other valuable consideration in a condition ready for use,
17 or where rent or compensation is paid to the owner, manager,
18 operator or lessee of the premises for the housing, storing,
19 sheltering, keeping or maintaining motor vehicles,
20 recreational vehicles, or other self-propelled vehicles.
21 "Parking area or garage" includes any parking area or garage,
22 whether the vehicle is parked by the owner of the vehicle or by
23 the operator or an attendant.

24 "Person" means any natural individual, firm, trust,
25 estate, partnership, association, joint stock company, joint
26 venture, corporation, limited liability company, or a

1 receiver, trustee, guardian, or other representative appointed
2 by order of any court.

3 "Purchase price" means the consideration paid for the
4 purchase of a parking space in a parking area or garage, valued
5 in money, whether received in money or otherwise, including
6 cash, gift cards, credits, and property, and shall be
7 determined without any deduction on account of the cost of
8 materials used, labor or service costs, or any other expense
9 whatsoever.

10 "Purchase price" includes any and all charges that the
11 recipient pays related to or incidental to obtaining the use
12 or privilege of using a parking space in a parking area or
13 garage, including but not limited to any and all related
14 markups, service fees, convenience fees, facilitation fees,
15 cancellation fees, overtime fees, or other such charges,
16 regardless of terminology. However, "purchase price" shall not
17 include consideration paid for:

18 (1) optional, separately stated charges not for the
19 use or privilege of using a parking space in the parking
20 area or garage;

21 (2) any charge for a dishonored check;

22 (3) any finance or credit charge, penalty or charge
23 for delayed payment, or discount for prompt payment;

24 (4) any purchase by a purchaser if the operator is
25 prohibited by federal or State Constitution, treaty,
26 convention, statute or court decision from collecting the

1 tax from such purchaser;

2 (5) the isolated or occasional sale of parking spaces
3 subject to tax under this Act by a person who does not hold
4 himself out as being engaged (or who does not habitually
5 engage) in selling of parking spaces; ~~and~~

6 (6) any amounts added to a purchaser's bills because
7 of charges made pursuant to the tax imposed by this Act. If
8 credit is extended, then the amount thereof shall be
9 included only as and when payments are made; ~~—~~

10 (7) any charges retained or added to the purchase
11 price by a booking intermediary to compensate the booking
12 intermediary for services provided by the booking
13 intermediary; and

14 (8) in a transaction between a customer and an
15 operator completed through an online booking platform
16 owned and operated by such operator, any charges added to
17 the purchase price by such operator to compensate the
18 operator for facilitating the processing and fulfillment
19 of the reservation.

20 "Purchaser" means any person who acquires a parking space
21 in a parking area or garage for use for valuable
22 consideration.

23 "Use" means the exercise by any person of any right or
24 power over, or the enjoyment of, a parking space in a parking
25 area or garage subject to tax under this Act.

26 (Source: P.A. 101-31, eff. 6-28-19; 102-700, eff. 7-1-23.)

1 (35 ILCS 525/10-10)

2 Sec. 10-10. Imposition of tax; calculation of tax.

3 (a) Beginning on January 1, 2020, a tax is imposed on the
4 privilege of using in this State a parking space in a parking
5 area or garage for the use of parking one or more motor
6 vehicles, recreational vehicles, or other self-propelled
7 vehicles, at the rate of:

8 (1) 6% of the purchase price for a parking space paid
9 for on an hourly, daily, or weekly basis; and

10 (2) 9% of the purchase price for a parking space paid
11 for on a monthly or annual basis.

12 (b) The tax shall be collected from the purchaser by the
13 operator. Notwithstanding the provisions of this subsection,
14 beginning on January 1, 2024, if a booking intermediary
15 facilitates the processing and fulfillment of the reservation
16 for an operator that is not registered under Section 10-30,
17 then the tax shall be collected from the purchaser by the
18 booking intermediary on behalf of the operator.

19 (c) An operator that has paid or remitted the tax imposed
20 by this Act to another operator in connection with the same
21 parking transaction, or the use of the same parking space,
22 that is subject to tax under this Act, shall be entitled to a
23 credit for such tax paid or remitted against the amount of tax
24 owed under this Act, provided that the other operator is
25 registered under this Act. The operator claiming the credit

1 shall have the burden of proving it is entitled to claim a
2 credit.

3 (d) If any operator or booking intermediary erroneously
4 collects tax or collects more from the purchaser than the
5 purchaser's liability for the transaction, the purchaser shall
6 have a legal right to claim a refund of such amount from the
7 operator or booking intermediary. However, if such amount is
8 not refunded to the purchaser for any reason, the operator or
9 booking intermediary is liable to pay such amount to the
10 Department.

11 (e) The tax imposed by this Section is not imposed with
12 respect to any transaction in interstate commerce, to the
13 extent that the transaction may not, under the Constitution
14 and statutes of the United States, be made the subject of
15 taxation by this State.

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

17 (35 ILCS 525/10-15)

18 Sec. 10-15. Filing of returns and deposit of proceeds. On
19 or before the last day of each calendar month, every operator
20 engaged in the business of providing to purchasers parking
21 areas and garages in this State during the preceding calendar
22 month and every booking intermediary required to collect tax
23 on behalf of an operator under Section 10-10 shall file a
24 return with the Department, stating:

25 (1) the name of the operator or booking intermediary;

1 (2) the address of its principal place of business
2 and, if applicable, the address of the principal place of
3 business from which it provides parking areas and garages
4 in this State;

5 (3) the total amount of receipts received by the
6 operator during the preceding calendar month or quarter,
7 as the case may be, from sales of parking spaces to
8 purchasers in parking areas or garages during the
9 preceding calendar month or quarter; if the return is
10 filed by a booking intermediary that collects the tax
11 under this Act on behalf of an unregistered operator, as
12 provided in Section 10-10, then the total amount of
13 receipts received by that unregistered operator during the
14 preceding calendar month or quarter, as the case may be,
15 from sales of parking spaces to purchasers in parking
16 areas or garages during the preceding calendar month or
17 quarter;

18 (4) deductions allowed by law;

19 (5) the total amount of receipts received by the
20 operator during the preceding calendar month or quarter
21 upon which the tax was computed; if the return is filed by
22 a booking intermediary that collects the tax under this
23 Act on behalf of an unregistered operator, as provided in
24 Section 10-10, then the total amount of receipts received
25 by that unregistered operator during the preceding
26 calendar month or quarter upon which the tax was computed;

1 (6) the amount of tax due; and
2 (7) such other reasonable information as the
3 Department may require.

4 If an operator or booking intermediary ceases to engage in
5 the kind of business that makes it responsible for filing
6 returns under this Act, then that operator or booking
7 intermediary shall file a final return under this Act with the
8 Department on or before the last day of the month after
9 discontinuing such business.

10 All returns required to be filed and payments required to
11 be made under this Act shall be by electronic means. Taxpayers
12 who demonstrate hardship in filing or paying electronically
13 may petition the Department to waive the electronic filing or
14 payment requirement, or both. The Department may require a
15 separate return for the tax under this Act or combine the
16 return for the tax under this Act with the return for other
17 taxes.

18 If the same person has more than one business registered
19 with the Department under separate registrations under this
20 Act, that person shall not file each return that is due as a
21 single return covering all such registered businesses but
22 shall file separate returns for each such registered business.

23 If the operator or booking intermediary is a corporation,
24 the return filed on behalf of that corporation shall be signed
25 by the president, vice-president, secretary, or treasurer, or
26 by a properly accredited agent of such corporation.

1 The operator or booking intermediary filing the return
2 under this Act shall, at the time of filing the return, pay to
3 the Department the amount of tax imposed by this Act less a
4 discount of 1.75%, not to exceed \$1,000 per month, which is
5 allowed to reimburse the operator or booking intermediary for
6 the expenses incurred in keeping records, preparing and filing
7 returns, remitting the tax, and supplying data to the
8 Department on request.

9 If any payment provided for in this Section exceeds the
10 taxpayer's liabilities under this Act, as shown on an original
11 return, the Department may authorize the taxpayer to credit
12 such excess payment against liability subsequently to be
13 remitted to the Department under this Act, in accordance with
14 reasonable rules adopted by the Department. If the Department
15 subsequently determines that all or any part of the credit
16 taken was not actually due to the taxpayer, the taxpayer's
17 discount shall be reduced by an amount equal to the difference
18 between the discount as applied to the credit taken and that
19 actually due, and that taxpayer shall be liable for penalties
20 and interest on such difference.

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

22 (35 ILCS 525/10-25)

23 Sec. 10-25. Collection of tax.

24 (a) Beginning with bills issued or charges collected for a
25 purchase of a parking space in a parking area or garage on and

1 after January 1, 2020, the tax imposed by this Act shall be
2 collected from the purchaser by the operator (or by a booking
3 intermediary, as provided in Section 10-10) at the rate stated
4 and under the circumstances set forth in Section 10-10 and
5 shall be remitted to the Department as provided in this Act.
6 All charges for parking spaces in a parking area or garage are
7 presumed subject to tax collection. Operators and booking
8 intermediaries, as applicable, shall collect the tax from
9 purchasers by adding the tax to the amount of the purchase
10 price received from the purchaser. The tax imposed by the Act
11 shall when collected be stated as a distinct item separate and
12 apart from the purchase price of the service subject to tax
13 under this Act. However, where it is not possible to state the
14 tax separately the Department may by rule exempt such
15 purchases from this requirement so long as purchasers are
16 notified by language on the invoice or notified by a sign that
17 the tax is included in the purchase price.

18 (b) Any person purchasing a parking space in a parking
19 area or garage subject to tax under this Act as to which there
20 has been no charge made to him of the tax imposed by Section
21 10-10, shall make payment of the tax imposed by Section 10-10
22 of this Act in the form and manner provided by the Department,
23 such payment to be made to the Department in the manner and
24 form required by the Department not later than the 20th day of
25 the month following the month of purchase of the parking
26 space.

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

2 (35 ILCS 525/10-30)

3 Sec. 10-30. Registration of operators.

4 (a) A person who engages in business as an operator of a
5 parking area or garage in this State, or as a booking
6 intermediary that facilitates the processing and fulfillment
7 of the reservation for an operator that is not registered
8 under Section 10-30, shall register with the Department.

9 Application for a certificate of registration shall be made to
10 the Department, by electronic means, in the form and manner
11 prescribed by the Department and shall contain any reasonable
12 information the Department may require. Upon receipt of the
13 application for a certificate of registration in proper form
14 and manner, the Department shall issue to the applicant a
15 certificate of registration. Operators who demonstrate that
16 they do not have access to the Internet or demonstrate
17 hardship in applying electronically may petition the
18 Department to waive the electronic application requirements.

19 (b) The Department may refuse to issue or reissue a
20 certificate of registration to any applicant for the reasons
21 set forth in Section 2505-380 of the Department of Revenue Law
22 of the Civil Administrative Code of Illinois.

23 (c) Any person aggrieved by any decision of the Department
24 under this Section may, within 20 days after notice of such
25 decision, protest and request a hearing, whereupon the

1 Department shall give notice to such person of the time and
2 place fixed for such hearing and shall hold a hearing in
3 conformity with the provisions of this Act and then issue its
4 final administrative decision in the matter to such person. In
5 the absence of such a protest within 20 days, the Department's
6 decision shall become final without any further determination
7 being made or notice given.

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

9 (35 ILCS 525/10-45)

10 Sec. 10-45. Tax collected as debt owed to State. The tax
11 herein required to be collected by any operator, booking
12 intermediary, or valet business and any such tax collected by
13 that person, shall constitute a debt owed by that person to
14 this State.

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

16 Section 95. No acceleration or delay. Where this Act makes
17 changes in a statute that is represented in this Act by text
18 that is not yet or no longer in effect (for example, a Section
19 represented by multiple versions), the use of that text does
20 not accelerate or delay the taking effect of (i) the changes
21 made by this Act or (ii) provisions derived from any other
22 Public Act.

23 Section 99. Effective date. This Act takes effect upon
24 becoming law.