



Sen. Cristina Castro

**Filed: 3/24/2023**

10300SB2213sam001

LRB103 28715 HLH 60029 a

1 AMENDMENT TO SENATE BILL 2213

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2213 by replacing  
3 everything after the enacting clause with the following:

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,~~

1 ~~collected by an operator and valued in money, whether received~~  
2 ~~in money or otherwise, including cash, credits, property, and~~  
3 ~~services, determined without any deduction for costs or~~  
4 ~~expenses, but not including charges that are added to the~~  
5 ~~charge or fee on account of the tax imposed by this Act or on~~  
6 ~~account of any other tax imposed on the charge or fee. "Charge~~  
7 ~~or fee paid for parking" excludes separately stated charges~~  
8 ~~not for the use or privilege or parking and excludes amounts~~  
9 ~~retained by or paid to a booking intermediary for services~~  
10 ~~provided by the booking intermediary. If any separately stated~~  
11 ~~charge is not optional, it shall be presumed that it is part of~~  
12 ~~the charge for the use or privilege or parking.~~

13 "Department" means the Department of Revenue.

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

1 "Parking area or garage" means any real estate, building,  
2 structure, premises, enclosure or other place, whether  
3 enclosed or not, except a public way, within the State, where  
4 motor vehicles, recreational vehicles, or other self-propelled  
5 vehicles, are stored, housed or parked for hire, charge, fee  
6 or other valuable consideration in a condition ready for use,  
7 or where rent or compensation is paid to the owner, manager,  
8 operator or lessee of the premises for the housing, storing,  
9 sheltering, keeping or maintaining motor vehicles,  
10 recreational vehicles, or other self-propelled vehicles.

11 "Parking area or garage" includes any parking area or garage,  
12 whether the vehicle is parked by the owner of the vehicle or by  
13 the operator or an attendant.

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

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

26 "Purchase price" includes any and all charges that the

1 recipient pays related to or incidental to obtaining the use  
2 or privilege of using a parking space in a parking area or  
3 garage, including but not limited to any and all related  
4 markups, service fees, convenience fees, facilitation fees,  
5 cancellation fees, overtime fees, or other such charges,  
6 regardless of terminology. However, "purchase price" shall not  
7 include consideration paid for:

8 (1) optional, separately stated charges not for the  
9 use or privilege of using a parking space in the parking  
10 area or garage;

11 (2) any charge for a dishonored check;

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

14 (4) any purchase by a purchaser if the operator is  
15 prohibited by federal or State Constitution, treaty,  
16 convention, statute or court decision from collecting the  
17 tax from such purchaser;

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

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

26 (7) any charges retained or added to the purchase

1       price by a booking intermediary to compensate the booking  
2       intermediary for services provided by the booking  
3       intermediary.

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

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

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

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

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

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

17       "Department" means the Department of Revenue.

18       "Operator" means any person who engages in the business of  
19       operating a parking area or garage, or who, directly or  
20       through an agreement or arrangement with another party,  
21       collects the consideration for parking or storage of motor  
22       vehicles, recreational vehicles, or other self-propelled  
23       vehicles, at that parking place. ~~This includes, but is not~~  
24       ~~limited to, any facilitator or aggregator that collects the~~  
25       ~~purchase price from the purchaser.~~ "Operator" does not include

1 a bank, credit card company, payment processor, booking  
2 intermediary, or person whose involvement is limited to  
3 performing functions that are similar to those performed by a  
4 bank, credit card company, or payment processor, or booking  
5 intermediary.

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

19 "Person" means any natural individual, firm, trust,  
20 estate, partnership, association, joint stock company, joint  
21 venture, corporation, limited liability company, or a  
22 receiver, trustee, guardian, or other representative appointed  
23 by order of any court.

24 "Purchase price" means the consideration paid for the  
25 purchase of a parking space in a parking area or garage, valued  
26 in money, whether received in money or otherwise, including

1 cash, gift cards, credits, and property, and shall be  
2 determined without any deduction on account of the cost of  
3 materials used, labor or service costs, or any other expense  
4 whatsoever.

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

13 (1) optional, separately stated charges not for the  
14 use or privilege of using a parking space in the parking  
15 area or garage;

16 (2) any charge for a dishonored check;

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

19 (4) any purchase by a purchaser if the operator is  
20 prohibited by federal or State Constitution, treaty,  
21 convention, statute or court decision from collecting the  
22 tax from such purchaser;

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

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

5 (7) any charges retained or added to the purchase  
6 price by a booking intermediary to compensate the booking  
7 intermediary for services provided by the booking  
8 intermediary.

9 "Purchaser" means any person who acquires a parking space  
10 in a parking area or garage for use for valuable  
11 consideration.

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

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

16 (35 ILCS 525/10-10)

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

18 (a) Beginning on January 1, 2020, a tax is imposed on the  
19 privilege of using in this State a parking space in a parking  
20 area or garage for the use of parking one or more motor  
21 vehicles, recreational vehicles, or other self-propelled  
22 vehicles, at the rate of:

23 (1) 6% of the purchase price for a parking space paid  
24 for on an hourly, daily, or weekly basis; and

25 (2) 9% of the purchase price for a parking space paid



1 for on a monthly or annual basis.

2 (b) The tax shall be collected from the purchaser by the  
3 operator. Notwithstanding the provisions of this subsection,  
4 beginning on January 1, 2024, if a booking intermediary  
5 facilitates the processing and fulfillment of the reservation  
6 for an operator that is not registered under Section 10-30,  
7 then the tax shall be collected from the purchaser by the  
8 booking intermediary on behalf of the operator.

9 (c) An operator that has paid or remitted the tax imposed  
10 by this Act to another operator in connection with the same  
11 parking transaction, or the use of the same parking space,  
12 that is subject to tax under this Act, shall be entitled to a  
13 credit for such tax paid or remitted against the amount of tax  
14 owed under this Act, provided that the other operator is  
15 registered under this Act. The operator claiming the credit  
16 shall have the burden of proving it is entitled to claim a  
17 credit.

18 (d) If any operator or booking intermediary erroneously  
19 collects tax or collects more from the purchaser than the  
20 purchaser's liability for the transaction, the purchaser shall  
21 have a legal right to claim a refund of such amount from the  
22 operator or booking intermediary. However, if such amount is  
23 not refunded to the purchaser for any reason, the operator or  
24 booking intermediary is liable to pay such amount to the  
25 Department.

26 (e) The tax imposed by this Section is not imposed with

1 respect to any transaction in interstate commerce, to the  
2 extent that the transaction may not, under the Constitution  
3 and statutes of the United States, be made the subject of  
4 taxation by this State.

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

6 (35 ILCS 525/10-15)

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

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

15 (2) the address of its principal place of business  
16 and, if applicable, the address of the principal place of  
17 business from which it provides parking areas and garages  
18 in this State;

19 (3) the total amount of receipts received by the  
20 operator during the preceding calendar month or quarter,  
21 as the case may be, from sales of parking spaces to  
22 purchasers in parking areas or garages during the  
23 preceding calendar month or quarter; if the return is  
24 filed by a booking intermediary that collects the tax  
25 under this Act on behalf of an unregistered operator, as

1 provided in Section 10-10, then the total amount of  
2 receipts received by that unregistered operator during the  
3 preceding calendar month or quarter, as the case may be,  
4 from sales of parking spaces to purchasers in parking  
5 areas or garages during the preceding calendar month or  
6 quarter;

7 (4) deductions allowed by law;

8 (5) the total amount of receipts received by the  
9 operator during the preceding calendar month or quarter  
10 upon which the tax was computed; if the return is filed by  
11 a booking intermediary that collects the tax under this  
12 Act on behalf of an unregistered operator, as provided in  
13 Section 10-10, then the total amount of receipts received  
14 by that unregistered operator during the preceding  
15 calendar month or quarter upon which the tax was computed;

16 (6) the amount of tax due; and

17 (7) such other reasonable information as the  
18 Department may require.

19 If an operator or booking intermediary ceases to engage in  
20 the kind of business that makes it responsible for filing  
21 returns under this Act, then that operator or booking  
22 intermediary shall file a final return under this Act with the  
23 Department on or before the last day of the month after  
24 discontinuing such business.

25 All returns required to be filed and payments required to  
26 be made under this Act shall be by electronic means. Taxpayers

1 who demonstrate hardship in filing or paying electronically  
2 may petition the Department to waive the electronic filing or  
3 payment requirement, or both. The Department may require a  
4 separate return for the tax under this Act or combine the  
5 return for the tax under this Act with the return for other  
6 taxes.

7 If the same person has more than one business registered  
8 with the Department under separate registrations under this  
9 Act, that person shall not file each return that is due as a  
10 single return covering all such registered businesses but  
11 shall file separate returns for each such registered business.

12 If the operator or booking intermediary is a corporation,  
13 the return filed on behalf of that corporation shall be signed  
14 by the president, vice-president, secretary, or treasurer, or  
15 by a properly accredited agent of such corporation.

16 The operator or booking intermediary filing the return  
17 under this Act shall, at the time of filing the return, pay to  
18 the Department the amount of tax imposed by this Act less a  
19 discount of 1.75%, not to exceed \$1,000 per month, which is  
20 allowed to reimburse the operator or booking intermediary for  
21 the expenses incurred in keeping records, preparing and filing  
22 returns, remitting the tax, and supplying data to the  
23 Department on request.

24 If any payment provided for in this Section exceeds the  
25 taxpayer's liabilities under this Act, as shown on an original  
26 return, the Department may authorize the taxpayer to credit

1 such excess payment against liability subsequently to be  
2 remitted to the Department under this Act, in accordance with  
3 reasonable rules adopted by the Department. If the Department  
4 subsequently determines that all or any part of the credit  
5 taken was not actually due to the taxpayer, the taxpayer's  
6 discount shall be reduced by an amount equal to the difference  
7 between the discount as applied to the credit taken and that  
8 actually due, and that taxpayer shall be liable for penalties  
9 and interest on such difference.

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

11 (35 ILCS 525/10-25)

12 Sec. 10-25. Collection of tax.

13 (a) Beginning with bills issued or charges collected for a  
14 purchase of a parking space in a parking area or garage on and  
15 after January 1, 2020, the tax imposed by this Act shall be  
16 collected from the purchaser by the operator (or by a booking  
17 intermediary, as provided in Section 10-10) at the rate stated  
18 and under the circumstances set forth in Section 10-10 and  
19 shall be remitted to the Department as provided in this Act.  
20 All charges for parking spaces in a parking area or garage are  
21 presumed subject to tax collection. Operators and booking  
22 intermediaries, as applicable, shall collect the tax from  
23 purchasers by adding the tax to the amount of the purchase  
24 price received from the purchaser. The tax imposed by the Act  
25 shall when collected be stated as a distinct item separate and

1 apart from the purchase price of the service subject to tax  
2 under this Act. However, where it is not possible to state the  
3 tax separately the Department may by rule exempt such  
4 purchases from this requirement so long as purchasers are  
5 notified by language on the invoice or notified by a sign that  
6 the tax is included in the purchase price.

7 (b) Any person purchasing a parking space in a parking  
8 area or garage subject to tax under this Act as to which there  
9 has been no charge made to him of the tax imposed by Section  
10 10-10, shall make payment of the tax imposed by Section 10-10  
11 of this Act in the form and manner provided by the Department,  
12 such payment to be made to the Department in the manner and  
13 form required by the Department not later than the 20th day of  
14 the month following the month of purchase of the parking  
15 space.

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

17 (35 ILCS 525/10-30)

18 Sec. 10-30. Registration of operators.

19 (a) A person who engages in business as an operator of a  
20 parking area or garage in this State, or as a booking  
21 intermediary that facilitates the processing and fulfillment  
22 of the reservation for an operator that is not registered  
23 under Section 10-30, shall register with the Department.  
24 Application for a certificate of registration shall be made to  
25 the Department, by electronic means, in the form and manner

1 prescribed by the Department and shall contain any reasonable  
2 information the Department may require. Upon receipt of the  
3 application for a certificate of registration in proper form  
4 and manner, the Department shall issue to the applicant a  
5 certificate of registration. Operators who demonstrate that  
6 they do not have access to the Internet or demonstrate  
7 hardship in applying electronically may petition the  
8 Department to waive the electronic application requirements.

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

13 (c) Any person aggrieved by any decision of the Department  
14 under this Section may, within 20 days after notice of such  
15 decision, protest and request a hearing, whereupon the  
16 Department shall give notice to such person of the time and  
17 place fixed for such hearing and shall hold a hearing in  
18 conformity with the provisions of this Act and then issue its  
19 final administrative decision in the matter to such person. In  
20 the absence of such a protest within 20 days, the Department's  
21 decision shall become final without any further determination  
22 being made or notice given.

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

24 (35 ILCS 525/10-45)

25 Sec. 10-45. Tax collected as debt owed to State. The tax

1 herein required to be collected by any operator, booking  
2 intermediary, or valet business and any such tax collected by  
3 that person, shall constitute a debt owed by that person to  
4 this State.

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

6 Section 95. No acceleration or delay. Where this Act makes  
7 changes in a statute that is represented in this Act by text  
8 that is not yet or no longer in effect (for example, a Section  
9 represented by multiple versions), the use of that text does  
10 not accelerate or delay the taking effect of (i) the changes  
11 made by this Act or (ii) provisions derived from any other  
12 Public Act.

13 Section 99. Effective date. This Act takes effect upon  
14 becoming law."