



Sen. Cristina Castro

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1 AMENDMENT TO SENATE BILL 3496

2 AMENDMENT NO. _____. Amend Senate Bill 3496 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Hotel Operators' Occupation Tax Act is
5 amended by changing Sections 2, 3, 4, 5, and 6 and by adding
6 Sections 3-2 and 3-3 as follows:

7 (35 ILCS 145/2) (from Ch. 120, par. 481b.32)

8 Sec. 2. Definitions. As used in this Act, unless the
9 context otherwise requires:

10 (1) "Hotel" means any building or buildings in which the
11 public may, for a consideration, obtain living quarters,
12 sleeping or housekeeping accommodations. The term includes,
13 but is not limited to, inns, motels, tourist homes or courts,
14 lodging houses, rooming houses and apartment houses, retreat
15 centers, conference centers, and hunting lodges.

16 (2) "Operator" means any person engaged in the business of

1 renting, leasing, or letting rooms in ~~operating~~ a hotel.

2 (3) "Occupancy" means the use or possession, or the right
3 to the use or possession, of any room or rooms in a hotel for
4 any purpose, or the right to the use or possession of the
5 furnishings or to the services and accommodations accompanying
6 the use and possession of the room or rooms.

7 (4) "Room" or "rooms" means any living quarters, sleeping
8 or housekeeping accommodations.

9 (5) "Permanent resident" means any person who occupied or
10 has the right to occupy any room or rooms, regardless of
11 whether or not it is the same room or rooms, in a hotel for at
12 least 30 consecutive days.

13 (6) "Rent" or "rental" means the consideration received
14 for occupancy, valued in money, whether received in money or
15 otherwise, including all receipts, cash, credits and property
16 or services of any kind or nature. "Rent" or "rental" includes
17 any fee, charge, or commission received by a re-renter of
18 hotel rooms specifically in connection with the re-rental of
19 hotel rooms, but does not include any fee, charge, or
20 commission received from a short-term rental by a hosting
21 platform.

22 (7) "Department" means the Department of Revenue.

23 (8) "Person" means any natural individual, firm,
24 partnership, association, joint stock company, joint
25 adventure, public or private corporation, limited liability
26 company, or a receiver, executor, trustee, guardian or other

1 representative appointed by order of any court.

2 (9) "Re-renter of hotel rooms" means a person who is not
3 employed by the hotel operator but who (i) obtains the right or
4 authority to grant control of, access to, or occupancy of a
5 hotel room in this State to a guest of the hotel or (ii)
6 facilitates the booking of a hotel room located in this State.
7 A person who obtains those rights or authorities is not
8 considered a re-renter of a hotel room if the person operates
9 under a shared hotel brand with the operator.

10 (10) "Hosting platform" or "platform" means a person who
11 provides an online application, software, website, or system
12 through which a short-term rental located in this State is
13 advertised or held out to the public as available to rent for
14 occupancy. For purposes of this definition, "short-term
15 rental" means an owner-occupied, tenant-occupied, or
16 non-owner-occupied dwelling, including, but not limited to, an
17 apartment, house, cottage, or condominium, located in this
18 State, where: (i) at least one room in the dwelling is rented
19 to an occupant for a period of less than 30 consecutive days;
20 and (ii) all accommodations are reserved in advance; provided,
21 however, that a dwelling shall be considered a single room if
22 rented as such.

23 (11) "Shared hotel brand" means an identifying trademark
24 that a hotel operator is expressly licensed to operate under
25 in accordance with the terms of a hotel franchise or
26 management agreement

1 (Source: P.A. 100-213, eff. 8-18-17.)

2 (35 ILCS 145/3) (from Ch. 120, par. 481b.33)

3 Sec. 3. Rate; exemptions.

4 (a) A tax is imposed upon hotel operators ~~persons engaged~~
5 ~~in the business of renting, leasing or letting rooms in a hotel~~
6 at the rate of 5% of 94% of the gross rental receipts from
7 engaging in business as a hotel operator ~~such renting, leasing~~
8 ~~or letting~~, excluding, however, from gross rental receipts,
9 the proceeds of ~~such~~ renting, leasing or letting hotel rooms
10 to permanent residents of a ~~that~~ hotel and proceeds from the
11 tax imposed under subsection (c) of Section 13 of the
12 Metropolitan Pier and Exposition Authority Act.

13 (b) There shall be imposed an additional tax upon hotel
14 operators ~~persons engaged in the business of renting, leasing~~
15 ~~or letting rooms in a hotel~~ at the rate of 1% of 94% of the
16 gross rental receipts received by the hotel operator from
17 engaging in business as a hotel operator ~~from such renting,~~
18 ~~leasing or letting~~, excluding, however, from gross rental
19 receipts, the proceeds of such renting, leasing or letting to
20 permanent residents of that hotel and proceeds from the tax
21 imposed under subsection (c) of Section 13 of the Metropolitan
22 Pier and Exposition Authority Act.

23 (b-5) Beginning on January 1, 2025, if the renting,
24 leasing, or letting of a hotel room is done through a re-renter
25 of hotel rooms, then, subject to the provisions of Sections

1 3-2 and 3-3, the re-renter is the hotel operator for the
2 purposes of the taxes under subsections (a) and (b). If the
3 re-renter is headquartered outside of this State and has no
4 presence in this State other than its business as a re-renter,
5 conducted remotely, then, subject to the provisions of
6 Sections 3-2 and 3-3, such re-renter is the hotel operator for
7 the purposes of the taxes under subsections (a) and (b) if it
8 meets one of the following thresholds:

9 (1) the cumulative gross receipts from rentals in
10 Illinois by the re-renter of hotel rooms are \$100,000 or
11 more; or

12 (2) the re-renter of hotel rooms cumulatively enters
13 into 200 or more separate transactions for rentals in
14 Illinois.

15 A re-renter of hotel rooms who is headquartered outside of
16 this State and has no presence in this State other than its
17 business as a re-renter, conducted remotely, shall determine
18 on a quarterly basis, ending on the last day of March, June,
19 September, and December, whether he or she meets the threshold
20 of either paragraph (1) or (2) of this subsection (b-5) for the
21 preceding 12-month period. If such re-renter of hotel rooms
22 meets the threshold of either paragraph (1) or (2) for a
23 12-month period, he or she is subject to tax under this Act and
24 is required to remit the tax imposed under this Act and file
25 returns for the 12-month period beginning on the first day of
26 the next month after he or she determines that he or she meets

1 the threshold of paragraph (1) or (2). At the end of that
2 12-month period, such re-renter of hotel rooms shall determine
3 whether he or she continued to meet the threshold of either
4 paragraph (1) or (2) during the preceding 12-month period. If
5 he or she met the threshold in either paragraph (1) or (2) for
6 the preceding 12-month period, he or she is a hotel operator in
7 this State and is required to remit the tax imposed under this
8 Act and file returns for the subsequent 12-month period. If,
9 at the end of a 12-month period during which such re-renter is
10 required to remit the tax imposed under this Act, the
11 re-renter determines that he or she did not meet the threshold
12 in either paragraph (1) or (2) during the preceding 12-month
13 period, he or she shall subsequently determine on a quarterly
14 basis, ending on the last day of March, June, September, and
15 December, whether he or she meets the threshold of either
16 paragraph (1) or (2) for the preceding 12-month period.

17 (c) No funds received pursuant to this Act shall be used to
18 advertise for or otherwise promote new competition in the
19 hotel business.

20 (d) However, such tax is not imposed upon the privilege of
21 engaging in any business in Interstate Commerce or otherwise,
22 which business may not, under the Constitution and Statutes of
23 the United States, be made the subject of taxation by this
24 State. In addition, the tax is not imposed upon gross rental
25 receipts for which the hotel operator is prohibited from
26 obtaining reimbursement for the tax from the customer by

1 reason of a federal treaty.

2 (d-5) On and after July 1, 2017, the tax imposed by this
3 Act shall not apply to gross rental receipts received by an
4 entity that is organized and operated exclusively for
5 religious purposes and possesses an active Exemption
6 Identification Number issued by the Department pursuant to the
7 Retailers' Occupation Tax Act when acting as a hotel operator
8 renting, leasing, or letting rooms:

9 (1) in furtherance of the purposes for which it is
10 organized; or

11 (2) to entities that (i) are organized and operated
12 exclusively for religious purposes, (ii) possess an active
13 Exemption Identification Number issued by the Department
14 pursuant to the Retailers' Occupation Tax Act, and (iii)
15 rent the rooms in furtherance of the purposes for which
16 they are organized.

17 No gross rental receipts are exempt under paragraph (2) of
18 this subsection (d-5) unless the hotel operator obtains the
19 active Exemption Identification Number from the exclusively
20 religious entity to whom it is renting and maintains that
21 number in its books and records. Gross rental receipts from
22 all rentals other than those described in items (1) or (2) of
23 this subsection (d-5) are subject to the tax imposed by this
24 Act unless otherwise exempt under this Act.

25 This subsection (d-5) is exempt from the sunset provisions
26 of Section 3-5 of this Act.

1 (d-10) On and after July 1, 2023, the tax imposed by this
2 Act shall not apply to gross rental receipts received from the
3 renting, leasing, or letting of rooms to an entity that is
4 organized and operated exclusively by an organization
5 chartered by the United States Congress for the purpose of
6 providing disaster relief and that possesses an active
7 Exemption Identification Number issued by the Department
8 pursuant to the Retailers' Occupation Tax Act if the renting,
9 leasing, or letting of the rooms is in furtherance of the
10 purposes for which the exempt organization is organized. This
11 subsection (d-10) is exempt from the sunset provisions of
12 Section 3-5 of this Act.

13 (e) Persons subject to the tax imposed by this Act may
14 reimburse themselves for their tax liability under this Act by
15 separately stating such tax as an additional charge, which
16 charge may be stated in combination, in a single amount, with
17 any tax imposed pursuant to Sections 8-3-13 and 8-3-14 of the
18 Illinois Municipal Code, and Section 25.05-10 of "An Act to
19 revise the law in relation to counties".

20 (f) If any hotel operator collects an amount (however
21 designated) which purports to reimburse such operator for
22 hotel operators' occupation tax liability measured by receipts
23 which are not subject to hotel operators' occupation tax, or
24 if any hotel operator, in collecting an amount (however
25 designated) which purports to reimburse such operator for
26 hotel operators' occupation tax liability measured by receipts

1 which are subject to tax under this Act, collects more from the
2 guest customer than the operators' hotel operators' occupation
3 tax liability in the transaction is, the guest customer shall
4 have a legal right to claim a refund of such amount from such
5 operator. However, if such amount is not refunded to the guest
6 customer for any reason, the hotel operator is liable to pay
7 such amount to the Department.

8 (Source: P.A. 103-9, eff. 6-7-23.)

9 (35 ILCS 145/3-2 new)

10 Sec. 3-2. No resale exemption; tax incurred by re-renters
11 of hotel rooms. A hotel operator who rents, leases, or lets
12 rooms subject to tax under this Act to a re-renter of hotel
13 rooms incurs the tax under this Act on the gross rental
14 receipts it receives from that re-renter of hotel rooms and
15 cannot claim any resale exemption. In such situations, the
16 re-renter of hotel rooms incurs tax under this Act on its gross
17 rental receipts as provided in Section 3 of this Act.

18 (35 ILCS 145/3-3 new)

19 Sec. 3-3. Re-renter of hotel rooms; credit for tax
20 reimbursement. A re-renter of hotel rooms may take a credit
21 against the tax it incurs on the rental of a hotel room under
22 this Act for the amount it paid under subsection (e) of Section
23 3 of this Act to a hotel operator as reimbursement for the tax
24 incurred under this Act for the rental of that room for the

1 purposes of re-rental.

2 (35 ILCS 145/4) (from Ch. 120, par. 481b.34)

3 Sec. 4. Books and records. Every operator shall keep
4 separate books or records of his business as an operator so as
5 to show the rents and occupancies taxable under this Act
6 separately from his transactions not taxable under this Act.
7 If any operator fails to keep such separate books or records,
8 he shall be liable to tax at the rate designated in Section 3
9 hereof upon the entire proceeds from his business hotel. The
10 Department may adopt rules that establish requirements,
11 including record forms and formats, for records required to be
12 kept and maintained by taxpayers. For purposes of this
13 Section, "records" means all data maintained by the taxpayer,
14 including data on paper, microfilm, microfiche or any type of
15 machine-sensible data compilation.

16 (Source: P.A. 88-480.)

17 (35 ILCS 145/5) (from Ch. 120, par. 481b.35)

18 Sec. 5. Certificate of registration; retailers' occupation
19 tax registration provisions apply. It shall be unlawful for
20 any person to engage in ~~the~~ business as a hotel operator ~~of~~
21 ~~renting, leasing or letting rooms in a hotel~~ in this State
22 without a certificate of registration from the Department.

23 All of the provisions of Sections 2a and 2b of the
24 Retailers' Occupation Tax Act, in effect on the effective date

1 of this Act, as subsequently amended, shall apply to persons
2 in ~~the~~ business as hotel operators ~~of renting, leasing or~~
3 ~~letting rooms in a hotel~~ in this State, to the same extent as
4 if such provisions were included herein.

5 (Source: Laws 1961, p. 1728.)

6 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

7 Sec. 6. Returns; allocation of proceeds ~~Filing of returns~~
8 ~~and distribution of revenue~~. Except as provided hereinafter in
9 this Section, on or before the last day of each calendar month,
10 every person engaged as a hotel operator ~~in the business of~~
11 ~~renting, leasing or letting rooms in a hotel~~ in this State
12 during the preceding calendar month shall file a return with
13 the Department, stating:

14 1. The name of the operator;

15 2. His residence address and the address of his
16 principal place of business and the address of the
17 principal place of business (if that is a different
18 address) from which he engages in ~~the~~ business as a hotel
19 operator ~~of renting, leasing or letting rooms in a hotel~~
20 in this State (including, if required by the Department,
21 the address of each hotel from which rental receipts were
22 received);

23 3. Total amount of rental receipts received by him
24 during the preceding calendar month from engaging in
25 business as a hotel operator ~~renting, leasing or letting~~

1 ~~rooms~~ during such preceding calendar month;

2 4. Total amount of rental receipts received by him
3 during the preceding calendar month from renting, leasing
4 or letting rooms to permanent residents during such
5 preceding calendar month;

6 5. Total amount of other exclusions from gross rental
7 receipts allowed by this Act;

8 6. Gross rental receipts which were received by him
9 during the preceding calendar month and upon the basis of
10 which the tax is imposed;

11 7. The amount of tax due;

12 8. Credit for any reimbursement of tax paid by a
13 re-renter of hotel rooms to hotel operators for rentals
14 purchased for re-rental, as provided in Section 3-3 of
15 this Act;

16 9. ~~8.~~ Such other reasonable information as the
17 Department may require.

18 If the operator's average monthly tax liability to the
19 Department does not exceed \$200, the Department may authorize
20 his returns to be filed on a quarter annual basis, with the
21 return for January, February and March of a given year being
22 due by April 30 of such year; with the return for April, May
23 and June of a given year being due by July 31 of such year;
24 with the return for July, August and September of a given year
25 being due by October 31 of such year, and with the return for
26 October, November and December of a given year being due by

1 January 31 of the following year.

2 If the operator's average monthly tax liability to the
3 Department does not exceed \$50, the Department may authorize
4 his returns to be filed on an annual basis, with the return for
5 a given year being due by January 31 of the following year.

6 Such quarter annual and annual returns, as to form and
7 substance, shall be subject to the same requirements as
8 monthly returns.

9 Notwithstanding any other provision in this Act concerning
10 the time within which an operator may file his return, in the
11 case of any operator who ceases to engage in a kind of business
12 which makes him responsible for filing returns under this Act,
13 such operator shall file a final return under this Act with the
14 Department not more than 1 month after discontinuing such
15 business.

16 Where the same person has more than 1 business registered
17 with the Department under separate registrations under this
18 Act, such person shall not file each return that is due as a
19 single return covering all such registered businesses, but
20 shall file separate returns for each such registered business.

21 In his return, the operator shall determine the value of
22 any consideration other than money received by him in
23 connection with engaging in business as a hotel operator ~~the~~
24 ~~renting, leasing or letting of rooms in the course of his~~
25 ~~business~~ and he shall include such value in his return. Such
26 determination shall be subject to review and revision by the

1 Department in the manner hereinafter provided for the
2 correction of returns.

3 Where the operator is a corporation, the return filed on
4 behalf of such corporation shall be signed by the president,
5 vice-president, secretary or treasurer or by the properly
6 accredited agent of such corporation.

7 The person filing the return herein provided for shall, at
8 the time of filing such return, pay to the Department the
9 amount of tax herein imposed. The operator filing the return
10 under this Section shall, at the time of filing such return,
11 pay to the Department the amount of tax imposed by this Act
12 less a discount of 2.1% or \$25 per calendar year, whichever is
13 greater, which is allowed to reimburse the operator for the
14 expenses incurred in keeping records, preparing and filing
15 returns, remitting the tax and supplying data to the
16 Department on request.

17 If any payment provided for in this Section exceeds the
18 operator's liabilities under this Act, as shown on an original
19 return, the Department may authorize the operator to credit
20 such excess payment against liability subsequently to be
21 remitted to the Department under this Act, in accordance with
22 reasonable rules adopted by the Department. If the Department
23 subsequently determines that all or any part of the credit
24 taken was not actually due to the operator, the operator's
25 discount shall be reduced by an amount equal to the difference
26 between the discount as applied to the credit taken and that

1 actually due, and that operator shall be liable for penalties
2 and interest on such difference.

3 There shall be deposited into the Build Illinois Fund in
4 the State Treasury for each State fiscal year 40% of the amount
5 of total net revenue from the tax imposed by subsection (a) of
6 Section 3. Of the remaining 60%: (i) \$5,000,000 shall be
7 deposited into the Illinois Sports Facilities Fund and
8 credited to the Subsidy Account each fiscal year by making
9 monthly deposits in the amount of 1/8 of \$5,000,000 plus
10 cumulative deficiencies in such deposits for prior months, and
11 (ii) an amount equal to the then applicable Advance Amount
12 shall be deposited into the Illinois Sports Facilities Fund
13 and credited to the Advance Account each fiscal year by making
14 monthly deposits in the amount of 1/8 of the then applicable
15 Advance Amount plus any cumulative deficiencies in such
16 deposits for prior months. (The deposits of the then
17 applicable Advance Amount during each fiscal year shall be
18 treated as advances of funds to the Illinois Sports Facilities
19 Authority for its corporate purposes to the extent paid to the
20 Authority or its trustee and shall be repaid into the General
21 Revenue Fund in the State Treasury by the State Treasurer on
22 behalf of the Authority pursuant to Section 19 of the Illinois
23 Sports Facilities Authority Act, as amended. If in any fiscal
24 year the full amount of the then applicable Advance Amount is
25 not repaid into the General Revenue Fund, then the deficiency
26 shall be paid from the amount in the Local Government

1 Distributive Fund that would otherwise be allocated to the
2 City of Chicago under the State Revenue Sharing Act.)

3 For purposes of the foregoing paragraph, the term "Advance
4 Amount" means, for fiscal year 2002, \$22,179,000, and for
5 subsequent fiscal years through fiscal year 2033, 105.615% of
6 the Advance Amount for the immediately preceding fiscal year,
7 rounded up to the nearest \$1,000.

8 Of the remaining 60% of the amount of total net revenue
9 beginning on August 1, 2011 through June 30, 2023, from the tax
10 imposed by subsection (a) of Section 3 after all required
11 deposits into the Illinois Sports Facilities Fund, an amount
12 equal to 8% of the net revenue realized from this Act during
13 the preceding month shall be deposited as follows: 18% of such
14 amount shall be deposited into the Chicago Travel Industry
15 Promotion Fund for the purposes described in subsection (n) of
16 Section 5 of the Metropolitan Pier and Exposition Authority
17 Act and the remaining 82% of such amount shall be deposited
18 into the Local Tourism Fund each month for purposes authorized
19 by Section 605-705 of the Department of Commerce and Economic
20 Opportunity Law. Beginning on August 1, 2011 and through June
21 30, 2023, an amount equal to 4.5% of the net revenue realized
22 from this Act during the preceding month shall be deposited as
23 follows: 55% of such amount shall be deposited into the
24 Chicago Travel Industry Promotion Fund for the purposes
25 described in subsection (n) of Section 5 of the Metropolitan
26 Pier and Exposition Authority Act and the remaining 45% of

1 such amount deposited into the International Tourism Fund for
2 the purposes authorized in Section 605-707 of the Department
3 of Commerce and Economic Opportunity Law. "Net revenue
4 realized" means the revenue collected by the State under this
5 Act less the amount paid out as refunds to taxpayers for
6 overpayment of liability under this Act.

7 Beginning on July 1, 2023, of the remaining 60% of the
8 amount of total net revenue realized from the tax imposed
9 under subsection (a) of Section 3, after all required deposits
10 into the Illinois Sports Facilities Fund:

11 (1) an amount equal to 8% of the net revenue realized
12 under this Act for the preceding month shall be deposited
13 as follows: 82% to the Local Tourism Fund and 18% to the
14 Chicago Travel Industry Promotion Fund; and

15 (2) an amount equal to 4.5% of the net revenue
16 realized under this Act for the preceding month shall be
17 deposited as follows: 55% to the Chicago Travel Industry
18 Promotion Fund and 45% to the International Tourism Fund.

19 After making all these deposits, any remaining net revenue
20 realized from the tax imposed under subsection (a) of Section
21 3 shall be deposited into the Tourism Promotion Fund in the
22 State Treasury. All moneys received by the Department from the
23 additional tax imposed under subsection (b) of Section 3 shall
24 be deposited into the Build Illinois Fund in the State
25 Treasury.

26 The Department may, upon separate written notice to a

1 taxpayer, require the taxpayer to prepare and file with the
2 Department on a form prescribed by the Department within not
3 less than 60 days after receipt of the notice an annual
4 information return for the tax year specified in the notice.
5 Such annual return to the Department shall include a statement
6 of gross receipts as shown by the operator's last State income
7 tax return. If the total receipts of the business as reported
8 in the State income tax return do not agree with the gross
9 receipts reported to the Department for the same period, the
10 operator shall attach to his annual information return a
11 schedule showing a reconciliation of the 2 amounts and the
12 reasons for the difference. The operator's annual information
13 return to the Department shall also disclose payroll
14 information of the operator's business during the year covered
15 by such return and any additional reasonable information which
16 the Department deems would be helpful in determining the
17 accuracy of the monthly, quarterly or annual tax returns by
18 such operator as hereinbefore provided for in this Section.

19 If the annual information return required by this Section
20 is not filed when and as required the taxpayer shall be liable
21 for a penalty in an amount determined in accordance with
22 Section 3-4 of the Uniform Penalty and Interest Act until such
23 return is filed as required, the penalty to be assessed and
24 collected in the same manner as any other penalty provided for
25 in this Act.

26 The chief executive officer, proprietor, owner or highest

1 ranking manager shall sign the annual return to certify the
2 accuracy of the information contained therein. Any person who
3 willfully signs the annual return containing false or
4 inaccurate information shall be guilty of perjury and punished
5 accordingly. The annual return form prescribed by the
6 Department shall include a warning that the person signing the
7 return may be liable for perjury.

8 The foregoing portion of this Section concerning the
9 filing of an annual information return shall not apply to an
10 operator who is not required to file an income tax return with
11 the United States Government.

12 (Source: P.A. 102-16, eff. 6-17-21; 103-8, eff. 6-7-23.)

13 Section 10. The Illinois Municipal Code is amended by
14 changing Section 8-3-13 as follows:

15 (65 ILCS 5/8-3-13) (from Ch. 24, par. 8-3-13)

16 Sec. 8-3-13. The corporate authorities of any municipality
17 containing 500,000 or more inhabitants may impose a tax prior
18 to July 1, 1969, upon all hotel operators ~~persons engaged~~ in
19 the municipality ~~in the business of renting, leasing or~~
20 ~~letting rooms in a hotel~~, as defined in the Hotel Operators'
21 Occupation Tax Act, at a rate not to exceed 1% of the gross
22 rental receipts from engaging in business as a hotel operator
23 ~~the renting, leasing or letting~~, excluding, however, from
24 gross rental receipts, the proceeds of the renting, leasing or

1 letting of hotel rooms to permanent residents of a ~~that~~ hotel
2 and proceeds from the tax imposed under subsection (c) of
3 Section 13 of the Metropolitan Pier and Exposition Authority
4 Act.

5 The tax imposed by a municipality under this Section and
6 all civil penalties that may be assessed as an incident
7 thereof shall be collected and enforced by the State
8 Department of Revenue. The certificate of registration that is
9 issued by the Department to a lessor under the Hotel
10 Operators' Occupation Tax Act shall permit the registrant to
11 engage in a business that is taxable under any ordinance or
12 resolution enacted under this Section without registering
13 separately with the Department under the ordinance or
14 resolution or under this Section. The Department shall have
15 full power to administer and enforce this Section; to collect
16 all taxes and penalties due hereunder; to dispose of taxes and
17 penalties so collected in the manner provided in this Section;
18 and to determine all rights to credit memoranda arising on
19 account of the erroneous payment of tax or penalty hereunder.
20 In the administration of and compliance with this Section, the
21 Department and persons who are subject to this Section shall
22 have the same rights, remedies, privileges, immunities, powers
23 and duties, and be subject to the same conditions,
24 restrictions, limitations, penalties and definitions of terms,
25 and employ the same modes of procedure, as are prescribed in
26 the Hotel Operators' Occupation Tax Act and the Uniform

1 Penalty and Interest Act, as fully as if the provisions
2 contained in those Acts were set forth herein.

3 Whenever the Department determines that a refund should be
4 made under this Section to a claimant instead of issuing a
5 credit memorandum, the Department shall notify the State
6 Comptroller, who shall cause the warrant to be drawn for the
7 amount specified, and to the person named, in the notification
8 from the Department. The refund shall be paid by the State
9 Treasurer out of the Illinois tourism tax fund.

10 Persons subject to any tax imposed under authority granted
11 by this Section may reimburse themselves for their tax
12 liability for that tax by separately stating the tax as an
13 additional charge, which charge may be stated in combination,
14 in a single amount, with State tax imposed under the Hotel
15 Operators' Occupation Tax Act.

16 The Department shall forthwith pay over to the State
17 Treasurer, ex-officio, as trustee, all taxes and penalties
18 collected hereunder. On or before the 25th day of each
19 calendar month, the Department shall prepare and certify to
20 the Comptroller the disbursement of stated sums of money to
21 named municipalities from which lessors have paid taxes or
22 penalties hereunder to the Department during the second
23 preceding calendar month. The amount to be paid to each
24 municipality shall be the amount (not including credit
25 memoranda) collected hereunder during the second preceding
26 calendar month by the Department, and not including an amount

1 equal to the amount of refunds made during the second
2 preceding calendar month by the Department on behalf of the
3 municipality, less 4% of the balance, which sum shall be
4 retained by the State Treasurer to cover the costs incurred by
5 the Department in administering and enforcing the provisions
6 of this Section, as provided herein. The Department, at the
7 time of each monthly disbursement to the municipalities, shall
8 prepare and certify to the Comptroller the amount so retained
9 by the State Treasurer, which shall be paid into the General
10 Revenue Fund of the State Treasury.

11 Within 10 days after receipt by the Comptroller of the
12 disbursement certification to the municipalities and the
13 General Revenue Fund provided for in this Section to be given
14 to the Comptroller by the Department, the Comptroller shall
15 cause the warrants to be drawn for the respective amounts in
16 accordance with the directions contained in the certification.

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

21 An ordinance or resolution imposing a tax hereunder or
22 effecting a change in the rate thereof shall be effective on
23 the first day of the calendar month next following the
24 expiration of the publication period provided in Section 1-2-4
25 in respect to municipalities governed by that Section.

26 The corporate authorities of any municipality that levies

1 a tax authorized by this Section shall transmit to the
2 Department of Revenue on or not later than 5 days after the
3 effective date of the ordinance or resolution a certified copy
4 of the ordinance or resolution imposing the tax; whereupon,
5 the Department of Revenue shall proceed to administer and
6 enforce this Section on behalf of the municipality as of the
7 effective date of the ordinance or resolution. Upon a change
8 in rate of a tax levied hereunder, or upon the discontinuance
9 of the tax, the corporate authorities of the municipality
10 shall, on or not later than 5 days after the effective date of
11 the ordinance or resolution discontinuing the tax or effecting
12 a change in rate, transmit to the Department of Revenue a
13 certified copy of the ordinance or resolution effecting the
14 change or discontinuance. The amounts disbursed to any
15 municipality under this Section shall be expended by the
16 municipality solely to promote tourism, conventions and other
17 special events within that municipality or otherwise to
18 attract nonresidents to visit the municipality.

19 Any municipality receiving and disbursing money under this
20 Section shall report on or before the first Monday in January
21 of each year to the Advisory Committee of the Illinois Tourism
22 Promotion Fund, created by Section 12 of the Illinois
23 Promotion Act. The reports shall specify the purposes for
24 which the disbursements were made and shall contain detailed
25 amounts of all receipts and disbursements under this Section.

26 This Section may be cited as the Tourism, Conventions and

1 Other Special Events Promotion Act of 1967.

2 (Source: P.A. 87-205; 87-733; 87-895.)

3 Section 15. The Metropolitan Pier and Exposition Authority
4 Act is amended by changing Section 13 as follows:

5 (70 ILCS 210/13) (from Ch. 85, par. 1233)

6 Sec. 13. (a) The Authority shall not have power to levy
7 taxes for any purpose, except as provided in subsections (b),
8 (c), (d), (e), and (f).

9 (b) By ordinance the Authority shall, as soon as
10 practicable after July 1, 1992 (the effective date of Public
11 Act 87-733), impose a Metropolitan Pier and Exposition
12 Authority Retailers' Occupation Tax upon all persons engaged
13 in the business of selling tangible personal property at
14 retail within the territory described in this subsection at
15 the rate of 1.0% of the gross receipts (i) from the sale of
16 food, alcoholic beverages, and soft drinks sold for
17 consumption on the premises where sold and (ii) from the sale
18 of food, alcoholic beverages, and soft drinks sold for
19 consumption off the premises where sold by a retailer whose
20 principal source of gross receipts is from the sale of food,
21 alcoholic beverages, and soft drinks prepared for immediate
22 consumption.

23 The tax imposed under this subsection and all civil
24 penalties that may be assessed as an incident to that tax shall

1 be collected and enforced by the Illinois Department of
2 Revenue. The Department shall have full power to administer
3 and enforce this subsection, to collect all taxes and
4 penalties so collected in the manner provided in this
5 subsection, and to determine all rights to credit memoranda
6 arising on account of the erroneous payment of tax or penalty
7 under this subsection. In the administration of and compliance
8 with this subsection, the Department and persons who are
9 subject to this subsection shall have the same rights,
10 remedies, privileges, immunities, powers, and duties, shall be
11 subject to the same conditions, restrictions, limitations,
12 penalties, exclusions, exemptions, and definitions of terms,
13 and shall employ the same modes of procedure applicable to
14 this Retailers' Occupation Tax as are prescribed in Sections
15 1, 2 through 2-65 (in respect to all provisions of those
16 Sections other than the State rate of taxes), 2c, 2h, 2i, 3
17 (except as to the disposition of taxes and penalties
18 collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a,
19 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January 1, 1994,
20 13.5 of the Retailers' Occupation Tax Act, and, on and after
21 January 1, 1994, all applicable provisions of the Uniform
22 Penalty and Interest Act that are not inconsistent with this
23 Act, as fully as if provisions contained in those Sections of
24 the Retailers' Occupation Tax Act were set forth in this
25 subsection.

26 Persons subject to any tax imposed under the authority

1 granted in this subsection may reimburse themselves for their
2 seller's tax liability under this subsection by separately
3 stating that tax as an additional charge, which charge may be
4 stated in combination, in a single amount, with State taxes
5 that sellers are required to collect under the Use Tax Act,
6 pursuant to bracket schedules as the Department may prescribe.
7 The retailer filing the return shall, at the time of filing the
8 return, pay to the Department the amount of tax imposed under
9 this subsection, less a discount of 1.75%, which is allowed to
10 reimburse the retailer for the expenses incurred in keeping
11 records, preparing and filing returns, remitting the tax, and
12 supplying data to the Department on request.

13 Whenever the Department determines that a refund should be
14 made under this subsection to a claimant instead of issuing a
15 credit memorandum, the Department shall notify the State
16 Comptroller, who shall cause a warrant to be drawn for the
17 amount specified and to the person named in the notification
18 from the Department. The refund shall be paid by the State
19 Treasurer out of the Metropolitan Pier and Exposition
20 Authority trust fund held by the State Treasurer as trustee
21 for the Authority.

22 Nothing in this subsection authorizes the Authority to
23 impose a tax upon the privilege of engaging in any business
24 that under the Constitution of the United States may not be
25 made the subject of taxation by this State.

26 The Department shall forthwith pay over to the State

1 Treasurer, ex officio, as trustee for the Authority, all taxes
2 and penalties collected under this subsection for deposit into
3 a trust fund held outside of the State Treasury.

4 As soon as possible after the first day of each month,
5 beginning January 1, 2011, upon certification of the
6 Department of Revenue, the Comptroller shall order
7 transferred, and the Treasurer shall transfer, to the STAR
8 Bonds Revenue Fund the local sales tax increment, as defined
9 in the Innovation Development and Economy Act, collected under
10 this subsection during the second preceding calendar month for
11 sales within a STAR bond district.

12 After the monthly transfer to the STAR Bonds Revenue Fund,
13 on or before the 25th day of each calendar month, the
14 Department shall prepare and certify to the Comptroller the
15 amounts to be paid under subsection (g) of this Section, which
16 shall be the amounts, not including credit memoranda,
17 collected under this subsection during the second preceding
18 calendar month by the Department, less any amounts determined
19 by the Department to be necessary for the payment of refunds,
20 less 1.5% of such balance, which sum shall be deposited by the
21 State Treasurer into the Tax Compliance and Administration
22 Fund in the State Treasury from which it shall be appropriated
23 to the Department to cover the costs of the Department in
24 administering and enforcing the provisions of this subsection,
25 and less any amounts that are transferred to the STAR Bonds
26 Revenue Fund. Within 10 days after receipt by the Comptroller

1 of the certification, the Comptroller shall cause the orders
2 to be drawn for the remaining amounts, and the Treasurer shall
3 administer those amounts as required in subsection (g).

4 A certificate of registration issued by the Illinois
5 Department of Revenue to a retailer under the Retailers'
6 Occupation Tax Act shall permit the registrant to engage in a
7 business that is taxed under the tax imposed under this
8 subsection, and no additional registration shall be required
9 under the ordinance imposing the tax or under this subsection.

10 A certified copy of any ordinance imposing or
11 discontinuing any tax under this subsection or effecting a
12 change in the rate of that tax shall be filed with the
13 Department, whereupon the Department shall proceed to
14 administer and enforce this subsection on behalf of the
15 Authority as of the first day of the third calendar month
16 following the date of filing.

17 The tax authorized to be levied under this subsection may
18 be levied within all or any part of the following described
19 portions of the metropolitan area:

20 (1) that portion of the City of Chicago located within
21 the following area: Beginning at the point of intersection
22 of the Cook County - DuPage County line and York Road, then
23 North along York Road to its intersection with Touhy
24 Avenue, then east along Touhy Avenue to its intersection
25 with the Northwest Tollway, then southeast along the
26 Northwest Tollway to its intersection with Lee Street,

1 then south along Lee Street to Higgins Road, then south
2 and east along Higgins Road to its intersection with
3 Mannheim Road, then south along Mannheim Road to its
4 intersection with Irving Park Road, then west along Irving
5 Park Road to its intersection with the Cook County -
6 DuPage County line, then north and west along the county
7 line to the point of beginning; and

8 (2) that portion of the City of Chicago located within
9 the following area: Beginning at the intersection of West
10 55th Street with Central Avenue, then east along West 55th
11 Street to its intersection with South Cicero Avenue, then
12 south along South Cicero Avenue to its intersection with
13 West 63rd Street, then west along West 63rd Street to its
14 intersection with South Central Avenue, then north along
15 South Central Avenue to the point of beginning; and

16 (3) that portion of the City of Chicago located within
17 the following area: Beginning at the point 150 feet west
18 of the intersection of the west line of North Ashland
19 Avenue and the north line of West Diversey Avenue, then
20 north 150 feet, then east along a line 150 feet north of
21 the north line of West Diversey Avenue extended to the
22 shoreline of Lake Michigan, then following the shoreline
23 of Lake Michigan (including Navy Pier and all other
24 improvements fixed to land, docks, or piers) to the point
25 where the shoreline of Lake Michigan and the Adlai E.
26 Stevenson Expressway extended east to that shoreline

1 intersect, then west along the Adlai E. Stevenson
2 Expressway to a point 150 feet west of the west line of
3 South Ashland Avenue, then north along a line 150 feet
4 west of the west line of South and North Ashland Avenue to
5 the point of beginning.

6 The tax authorized to be levied under this subsection may
7 also be levied on food, alcoholic beverages, and soft drinks
8 sold on boats and other watercraft departing from and
9 returning to the shoreline of Lake Michigan (including Navy
10 Pier and all other improvements fixed to land, docks, or
11 piers) described in item (3).

12 (c) By ordinance the Authority shall, as soon as
13 practicable after July 1, 1992 (the effective date of Public
14 Act 87-733), impose an occupation tax upon all hotel operators
15 ~~persons engaged in the corporate limits of the City of Chicago~~
16 ~~in the business of renting, leasing, or letting rooms in a~~
17 ~~hotel~~, as defined in the Hotel Operators' Occupation Tax Act,
18 at a rate of 2.5% of the gross rental receipts from engaging in
19 business as a hotel operator ~~the renting, leasing, or letting~~
20 ~~of hotel rooms~~ within the City of Chicago, excluding, however,
21 from gross rental receipts the proceeds of renting, leasing,
22 or letting of hotel rooms to permanent residents of a hotel, as
23 defined in that Act. Gross rental receipts shall not include
24 charges that are added on account of the liability arising
25 from any tax imposed by the State or any governmental agency on
26 the occupation of renting, leasing, or letting rooms in a

1 hotel.

2 The tax imposed by the Authority under this subsection and
3 all civil penalties that may be assessed as an incident to that
4 tax shall be collected and enforced by the Illinois Department
5 of Revenue. The certificate of registration that is issued by
6 the Department to a lessor under the Hotel Operators'
7 Occupation Tax Act shall permit that registrant to engage in a
8 business that is taxable under any ordinance enacted under
9 this subsection without registering separately with the
10 Department under that ordinance or under this subsection. The
11 Department shall have full power to administer and enforce
12 this subsection, to collect all taxes and penalties due under
13 this subsection, to dispose of taxes and penalties so
14 collected in the manner provided in this subsection, and to
15 determine all rights to credit memoranda arising on account of
16 the erroneous payment of tax or penalty under this subsection.
17 In the administration of and compliance with this subsection,
18 the Department and persons who are subject to this subsection
19 shall have the same rights, remedies, privileges, immunities,
20 powers, and duties, shall be subject to the same conditions,
21 restrictions, limitations, penalties, and definitions of
22 terms, and shall employ the same modes of procedure as are
23 prescribed in the Hotel Operators' Occupation Tax Act (except
24 where that Act is inconsistent with this subsection), as fully
25 as if the provisions contained in the Hotel Operators'
26 Occupation Tax Act were set out in this subsection.

1 Whenever the Department determines that a refund should be
2 made under this subsection to a claimant instead of issuing a
3 credit memorandum, the Department shall notify the State
4 Comptroller, who shall cause a warrant to be drawn for the
5 amount specified and to the person named in the notification
6 from the Department. The refund shall be paid by the State
7 Treasurer out of the Metropolitan Pier and Exposition
8 Authority trust fund held by the State Treasurer as trustee
9 for the Authority.

10 Persons subject to any tax imposed under the authority
11 granted in this subsection may reimburse themselves for their
12 tax liability for that tax by separately stating that tax as an
13 additional charge, which charge may be stated in combination,
14 in a single amount, with State taxes imposed under the Hotel
15 Operators' Occupation Tax Act, the municipal tax imposed under
16 Section 8-3-13 of the Illinois Municipal Code, and the tax
17 imposed under Section 19 of the Illinois Sports Facilities
18 Authority Act.

19 The person filing the return shall, at the time of filing
20 the return, pay to the Department the amount of tax, less a
21 discount of 2.1% or \$25 per calendar year, whichever is
22 greater, which is allowed to reimburse the operator for the
23 expenses incurred in keeping records, preparing and filing
24 returns, remitting the tax, and supplying data to the
25 Department on request.

26 Except as otherwise provided in this paragraph, the

1 Department shall forthwith pay over to the State Treasurer, ex
2 officio, as trustee for the Authority, all taxes and penalties
3 collected under this subsection for deposit into a trust fund
4 held outside the State Treasury. On or before the 25th day of
5 each calendar month, the Department shall certify to the
6 Comptroller the amounts to be paid under subsection (g) of
7 this Section, which shall be the amounts (not including credit
8 memoranda) collected under this subsection during the second
9 preceding calendar month by the Department, less any amounts
10 determined by the Department to be necessary for payment of
11 refunds, less 1.5% of the remainder, which the Department
12 shall transfer into the Tax Compliance and Administration
13 Fund. The Department, at the time of each monthly disbursement
14 to the Authority, shall prepare and certify to the State
15 Comptroller the amount to be transferred into the Tax
16 Compliance and Administration Fund under this subsection.
17 Within 10 days after receipt by the Comptroller of the
18 Department's certification, the Comptroller shall cause the
19 orders to be drawn for such amounts, and the Treasurer shall
20 administer the amounts distributed to the Authority as
21 required in subsection (g).

22 A certified copy of any ordinance imposing or
23 discontinuing a tax under this subsection or effecting a
24 change in the rate of that tax shall be filed with the Illinois
25 Department of Revenue, whereupon the Department shall proceed
26 to administer and enforce this subsection on behalf of the

1 Authority as of the first day of the third calendar month
2 following the date of filing.

3 (d) By ordinance the Authority shall, as soon as
4 practicable after July 1, 1992 (the effective date of Public
5 Act 87-733), impose a tax upon all persons engaged in the
6 business of renting automobiles in the metropolitan area at
7 the rate of 6% of the gross receipts from that business, except
8 that no tax shall be imposed on the business of renting
9 automobiles for use as taxicabs or in livery service. The tax
10 imposed under this subsection and all civil penalties that may
11 be assessed as an incident to that tax shall be collected and
12 enforced by the Illinois Department of Revenue. The
13 certificate of registration issued by the Department to a
14 retailer under the Retailers' Occupation Tax Act or under the
15 Automobile Renting Occupation and Use Tax Act shall permit
16 that person to engage in a business that is taxable under any
17 ordinance enacted under this subsection without registering
18 separately with the Department under that ordinance or under
19 this subsection. The Department shall have full power to
20 administer and enforce this subsection, to collect all taxes
21 and penalties due under this subsection, to dispose of taxes
22 and penalties so collected in the manner provided in this
23 subsection, and to determine all rights to credit memoranda
24 arising on account of the erroneous payment of tax or penalty
25 under this subsection. In the administration of and compliance
26 with this subsection, the Department and persons who are

1 subject to this subsection shall have the same rights,
2 remedies, privileges, immunities, powers, and duties, be
3 subject to the same conditions, restrictions, limitations,
4 penalties, and definitions of terms, and employ the same modes
5 of procedure as are prescribed in Sections 2 and 3 (in respect
6 to all provisions of those Sections other than the State rate
7 of tax; and in respect to the provisions of the Retailers'
8 Occupation Tax Act referred to in those Sections, except as to
9 the disposition of taxes and penalties collected, except for
10 the provision allowing retailers a deduction from the tax to
11 cover certain costs, and except that credit memoranda issued
12 under this subsection may not be used to discharge any State
13 tax liability) of the Automobile Renting Occupation and Use
14 Tax Act, as fully as if provisions contained in those Sections
15 of that Act were set forth in this subsection.

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

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

1 Comptroller, who shall cause a warrant 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 Metropolitan Pier and Exposition
5 Authority trust fund held by the State Treasurer as trustee
6 for the Authority.

7 Except as otherwise provided in this paragraph, the
8 Department shall forthwith pay over to the State Treasurer, ex
9 officio, as trustee, all taxes and penalties collected under
10 this subsection for deposit into a trust fund held outside the
11 State Treasury. On or before the 25th day of each calendar
12 month, the Department shall certify to the Comptroller the
13 amounts to be paid under subsection (g) of this Section (not
14 including credit memoranda) collected under this subsection
15 during the second preceding calendar month by the Department,
16 less any amount determined by the Department to be necessary
17 for payment of refunds, less 1.5% of the remainder, which the
18 Department shall transfer into the Tax Compliance and
19 Administration Fund. The Department, at the time of each
20 monthly disbursement to the Authority, shall prepare and
21 certify to the State Comptroller the amount to be transferred
22 into the Tax Compliance and Administration Fund under this
23 subsection. Within 10 days after receipt by the Comptroller of
24 the Department's certification, the Comptroller shall cause
25 the orders to be drawn for such amounts, and the Treasurer
26 shall administer the amounts distributed to the Authority as

1 required in subsection (g).

2 Nothing in this subsection authorizes the Authority to
3 impose a tax upon the privilege of engaging in any business
4 that under the Constitution of the United States may not be
5 made the subject of taxation by this State.

6 A certified copy of any ordinance imposing or
7 discontinuing a tax under this subsection or effecting a
8 change in the rate of that tax shall be filed with the Illinois
9 Department of Revenue, whereupon the Department shall proceed
10 to administer and enforce this subsection on behalf of the
11 Authority as of the first day of the third calendar month
12 following the date of filing.

13 (e) By ordinance the Authority shall, as soon as
14 practicable after July 1, 1992 (the effective date of Public
15 Act 87-733), impose a tax upon the privilege of using in the
16 metropolitan area an automobile that is rented from a rentor
17 outside Illinois and is titled or registered with an agency of
18 this State's government at a rate of 6% of the rental price of
19 that automobile, except that no tax shall be imposed on the
20 privilege of using automobiles rented for use as taxicabs or
21 in livery service. The tax shall be collected from persons
22 whose Illinois address for titling or registration purposes is
23 given as being in the metropolitan area. The tax shall be
24 collected by the Department of Revenue for the Authority. The
25 tax must be paid to the State or an exemption determination
26 must be obtained from the Department of Revenue before the

1 title or certificate of registration for the property may be
2 issued. The tax or proof of exemption may be transmitted to the
3 Department by way of the State agency with which or State
4 officer with whom the tangible personal property must be
5 titled or registered if the Department and that agency or
6 State officer determine that this procedure will expedite the
7 processing of applications for title or registration.

8 The Department shall have full power to administer and
9 enforce this subsection, to collect all taxes, penalties, and
10 interest due under this subsection, to dispose of taxes,
11 penalties, and interest so collected in the manner provided in
12 this subsection, and to determine all rights to credit
13 memoranda or refunds arising on account of the erroneous
14 payment of tax, penalty, or interest under this subsection. In
15 the administration of and compliance with this subsection, the
16 Department and persons who are subject to this subsection
17 shall have the same rights, remedies, privileges, immunities,
18 powers, and duties, be subject to the same conditions,
19 restrictions, limitations, penalties, and definitions of
20 terms, and employ the same modes of procedure as are
21 prescribed in Sections 2 and 4 (except provisions pertaining
22 to the State rate of tax; and in respect to the provisions of
23 the Use Tax Act referred to in that Section, except provisions
24 concerning collection or refunding of the tax by retailers,
25 except the provisions of Section 19 pertaining to claims by
26 retailers, except the last paragraph concerning refunds, and

1 except that credit memoranda issued under this subsection may
2 not be used to discharge any State tax liability) of the
3 Automobile Renting Occupation and Use Tax Act, as fully as if
4 provisions contained in those Sections of that Act were set
5 forth in this subsection.

6 Whenever the Department determines that a refund should be
7 made under this subsection to a claimant instead of issuing a
8 credit memorandum, the Department shall notify the State
9 Comptroller, who shall cause a warrant 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 Metropolitan Pier and Exposition
13 Authority trust fund held by the State Treasurer as trustee
14 for the Authority.

15 Except as otherwise provided in this paragraph, the
16 Department shall forthwith pay over to the State Treasurer, ex
17 officio, as trustee, all taxes, penalties, and interest
18 collected under this subsection for deposit into a trust fund
19 held outside the State Treasury. On or before the 25th day of
20 each calendar month, the Department shall certify to the State
21 Comptroller the amounts to be paid under subsection (g) of
22 this Section, which shall be the amounts (not including credit
23 memoranda) collected under this subsection during the second
24 preceding calendar month by the Department, less any amounts
25 determined by the Department to be necessary for payment of
26 refunds, less 1.5% of the remainder, which the Department

1 shall transfer into the Tax Compliance and Administration
2 Fund. The Department, at the time of each monthly disbursement
3 to the Authority, shall prepare and certify to the State
4 Comptroller the amount to be transferred into the Tax
5 Compliance and Administration Fund under this subsection.
6 Within 10 days after receipt by the State Comptroller of the
7 Department's certification, the Comptroller shall cause the
8 orders to be drawn for such amounts, and the Treasurer shall
9 administer the amounts distributed to the Authority as
10 required in subsection (g).

11 A certified copy of any ordinance imposing or
12 discontinuing a tax or effecting a change in the rate of that
13 tax shall be filed with the Illinois Department of Revenue,
14 whereupon the Department shall proceed to administer and
15 enforce this subsection on behalf of the Authority as of the
16 first day of the third calendar month following the date of
17 filing.

18 (f) By ordinance the Authority shall, as soon as
19 practicable after July 1, 1992 (the effective date of Public
20 Act 87-733), impose an occupation tax on all persons, other
21 than a governmental agency, engaged in the business of
22 providing ground transportation for hire to passengers in the
23 metropolitan area at a rate of (i) \$4 per taxi or livery
24 vehicle departure with passengers for hire from commercial
25 service airports in the metropolitan area, (ii) for each
26 departure with passengers for hire from a commercial service

1 airport in the metropolitan area in a bus or van operated by a
2 person other than a person described in item (iii): \$18 per bus
3 or van with a capacity of 1-12 passengers, \$36 per bus or van
4 with a capacity of 13-24 passengers, and \$54 per bus or van
5 with a capacity of over 24 passengers, and (iii) for each
6 departure with passengers for hire from a commercial service
7 airport in the metropolitan area in a bus or van operated by a
8 person regulated by the Interstate Commerce Commission or
9 Illinois Commerce Commission, operating scheduled service from
10 the airport, and charging fares on a per passenger basis: \$2
11 per passenger for hire in each bus or van. The term "commercial
12 service airports" means those airports receiving scheduled
13 passenger service and enplaning more than 100,000 passengers
14 per year.

15 In the ordinance imposing the tax, the Authority may
16 provide for the administration and enforcement of the tax and
17 the collection of the tax from persons subject to the tax as
18 the Authority determines to be necessary or practicable for
19 the effective administration of the tax. The Authority may
20 enter into agreements as it deems appropriate with any
21 governmental agency providing for that agency to act as the
22 Authority's agent to collect the tax.

23 In the ordinance imposing the tax, the Authority may
24 designate a method or methods for persons subject to the tax to
25 reimburse themselves for the tax liability arising under the
26 ordinance (i) by separately stating the full amount of the tax

1 liability as an additional charge to passengers departing the
2 airports, (ii) by separately stating one-half of the tax
3 liability as an additional charge to both passengers departing
4 from and to passengers arriving at the airports, or (iii) by
5 some other method determined by the Authority.

6 All taxes, penalties, and interest collected under any
7 ordinance adopted under this subsection, less any amounts
8 determined to be necessary for the payment of refunds and less
9 the taxes, penalties, and interest attributable to any
10 increase in the rate of tax authorized by Public Act 96-898,
11 shall be paid forthwith to the State Treasurer, ex officio,
12 for deposit into a trust fund held outside the State Treasury
13 and shall be administered by the State Treasurer as provided
14 in subsection (g) of this Section. All taxes, penalties, and
15 interest attributable to any increase in the rate of tax
16 authorized by Public Act 96-898 shall be paid by the State
17 Treasurer as follows: 25% for deposit into the Convention
18 Center Support Fund, to be used by the Village of Rosemont for
19 the repair, maintenance, and improvement of the Donald E.
20 Stephens Convention Center and for debt service on debt
21 instruments issued for those purposes by the village and 75%
22 to the Authority to be used for grants to an organization
23 meeting the qualifications set out in Section 5.6 of this Act,
24 provided the Metropolitan Pier and Exposition Authority has
25 entered into a marketing agreement with such an organization.

26 (g) Amounts deposited from the proceeds of taxes imposed

1 by the Authority under subsections (b), (c), (d), (e), and (f)
2 of this Section and amounts deposited under Section 19 of the
3 Illinois Sports Facilities Authority Act shall be held in a
4 trust fund outside the State Treasury and, other than the
5 amounts transferred into the Tax Compliance and Administration
6 Fund under subsections (b), (c), (d), and (e), shall be
7 administered by the Treasurer as follows:

8 (1) An amount necessary for the payment of refunds
9 with respect to those taxes shall be retained in the trust
10 fund and used for those payments.

11 (2) On July 20 and on the 20th of each month
12 thereafter, provided that the amount requested in the
13 annual certificate of the Chairman of the Authority filed
14 under Section 8.25f of the State Finance Act has been
15 appropriated for payment to the Authority, 1/8 of the
16 local tax transfer amount, together with any cumulative
17 deficiencies in the amounts transferred into the McCormick
18 Place Expansion Project Fund under this subparagraph (2)
19 during the fiscal year for which the certificate has been
20 filed, shall be transferred from the trust fund into the
21 McCormick Place Expansion Project Fund in the State
22 treasury until 100% of the local tax transfer amount has
23 been so transferred. "Local tax transfer amount" shall
24 mean the amount requested in the annual certificate, minus
25 the reduction amount. "Reduction amount" shall mean \$41.7
26 million in fiscal year 2011, \$36.7 million in fiscal year

1 2012, \$36.7 million in fiscal year 2013, \$36.7 million in
2 fiscal year 2014, and \$31.7 million in each fiscal year
3 thereafter until 2035, provided that the reduction amount
4 shall be reduced by (i) the amount certified by the
5 Authority to the State Comptroller and State Treasurer
6 under Section 8.25 of the State Finance Act, as amended,
7 with respect to that fiscal year and (ii) in any fiscal
8 year in which the amounts deposited in the trust fund
9 under this Section exceed \$343.3 million, exclusive of
10 amounts set aside for refunds and for the reserve account,
11 one dollar for each dollar of the deposits in the trust
12 fund above \$343.3 million with respect to that year,
13 exclusive of amounts set aside for refunds and for the
14 reserve account.

15 (3) On July 20, 2010, the Comptroller shall certify to
16 the Governor, the Treasurer, and the Chairman of the
17 Authority the 2010 deficiency amount, which means the
18 cumulative amount of transfers that were due from the
19 trust fund to the McCormick Place Expansion Project Fund
20 in fiscal years 2008, 2009, and 2010 under Section 13(g)
21 of this Act, as it existed prior to May 27, 2010 (the
22 effective date of Public Act 96-898), but not made. On
23 July 20, 2011 and on July 20 of each year through July 20,
24 2014, the Treasurer shall calculate for the previous
25 fiscal year the surplus revenues in the trust fund and pay
26 that amount to the Authority. On July 20, 2015 and on July

1 20 of each year thereafter to and including July 20, 2017,
2 as long as bonds and notes issued under Section 13.2 or
3 bonds and notes issued to refund those bonds and notes are
4 outstanding, the Treasurer shall calculate for the
5 previous fiscal year the surplus revenues in the trust
6 fund and pay one-half of that amount to the State
7 Treasurer for deposit into the General Revenue Fund until
8 the 2010 deficiency amount has been paid and shall pay the
9 balance of the surplus revenues to the Authority. On July
10 20, 2018 and on July 20 of each year thereafter, the
11 Treasurer shall calculate for the previous fiscal year the
12 surplus revenues in the trust fund and pay all of such
13 surplus revenues to the State Treasurer for deposit into
14 the General Revenue Fund until the 2010 deficiency amount
15 has been paid. After the 2010 deficiency amount has been
16 paid, the Treasurer shall pay the balance of the surplus
17 revenues to the Authority. "Surplus revenues" means the
18 amounts remaining in the trust fund on June 30 of the
19 previous fiscal year (A) after the State Treasurer has set
20 aside in the trust fund (i) amounts retained for refunds
21 under subparagraph (1) and (ii) any amounts necessary to
22 meet the reserve account amount and (B) after the State
23 Treasurer has transferred from the trust fund to the
24 General Revenue Fund 100% of any post-2010 deficiency
25 amount. "Reserve account amount" means \$15 million in
26 fiscal year 2011 and \$30 million in each fiscal year

1 thereafter. The reserve account amount shall be set aside
2 in the trust fund and used as a reserve to be transferred
3 to the McCormick Place Expansion Project Fund in the event
4 the proceeds of taxes imposed under this Section 13 are
5 not sufficient to fund the transfer required in
6 subparagraph (2). "Post-2010 deficiency amount" means any
7 deficiency in transfers from the trust fund to the
8 McCormick Place Expansion Project Fund with respect to
9 fiscal years 2011 and thereafter. It is the intention of
10 this subparagraph (3) that no surplus revenues shall be
11 paid to the Authority with respect to any year in which a
12 post-2010 deficiency amount has not been satisfied by the
13 Authority.

14 Moneys received by the Authority as surplus revenues may
15 be used (i) for the purposes of paying debt service on the
16 bonds and notes issued by the Authority, including early
17 redemption of those bonds or notes, (ii) for the purposes of
18 repair, replacement, and improvement of the grounds,
19 buildings, and facilities of the Authority, and (iii) for the
20 corporate purposes of the Authority in fiscal years 2011
21 through 2015 in an amount not to exceed \$20,000,000 annually
22 or \$80,000,000 total, which amount shall be reduced \$0.75 for
23 each dollar of the receipts of the Authority in that year from
24 any contract entered into with respect to naming rights at
25 McCormick Place under Section 5(m) of this Act. When bonds and
26 notes issued under Section 13.2, or bonds or notes issued to

1 refund those bonds and notes, are no longer outstanding, the
2 balance in the trust fund shall be paid to the Authority.

3 (h) The ordinances imposing the taxes authorized by this
4 Section shall be repealed when bonds and notes issued under
5 Section 13.2 or bonds and notes issued to refund those bonds
6 and notes are no longer outstanding.

7 (Source: P.A. 100-23, Article 5, Section 5-35, eff. 7-6-17;
8 100-23, Article 35, Section 35-25, eff. 7-6-17; 100-587, eff.
9 6-4-18; 100-863, eff. 8-14-18; 101-636, eff. 6-10-20.)

10 Section 20. The Illinois Sports Facilities Authority Act
11 is amended by changing Section 19 as follows:

12 (70 ILCS 3205/19) (from Ch. 85, par. 6019)

13 Sec. 19. Tax. The Authority may impose an occupation tax
14 upon all hotel operators ~~persons engaged~~ in the City of
15 Chicago ~~in the business of renting, leasing or letting rooms~~
16 ~~in a hotel~~, as defined in The Hotel Operators' Occupation Tax
17 Act, at a rate not to exceed 2% of the gross rental receipts
18 from engaging in business as a hotel operator ~~the renting,~~
19 ~~leasing or letting of hotel rooms located~~ within the City of
20 Chicago, excluding, however, from gross rental receipts, the
21 proceeds of such renting, leasing or letting of hotel rooms to
22 permanent residents of a ~~that~~ hotel and proceeds from the tax
23 imposed under subsection (c) of Section 13 of the Metropolitan
24 Pier and Exposition Authority Act.

1 The tax imposed by the Authority pursuant to this Section
2 and all civil penalties that may be assessed as an incident
3 thereof shall be collected and enforced by the State
4 Department of Revenue. The certificate of registration which
5 is issued by the Department to a lessor under The Hotel
6 Operators' Occupation Tax Act shall permit such registrant to
7 engage in a business which is taxable under any ordinance or
8 resolution enacted pursuant to this Section without
9 registering separately with the Department under such
10 ordinance or resolution or under this Section. The Department
11 shall have full power to administer and enforce this Section;
12 to collect all taxes and penalties due hereunder; to dispose
13 of taxes and penalties so collected in the manner provided in
14 this Section, and to determine all rights to credit memoranda,
15 arising on account of the erroneous payment of tax or penalty
16 hereunder. In the administration of, and compliance with, this
17 Section, the Department and persons who are subject to this
18 Section shall have the same rights, remedies, privileges,
19 immunities, powers and duties, and be subject to the same
20 conditions, restrictions, limitations, penalties and
21 definitions of terms, and employ the same modes of procedure,
22 as are prescribed in The Hotel Operators' Occupation Tax Act
23 (except where that Act is inconsistent herewith), as the same
24 is now or may hereafter be amended, as fully as if the
25 provisions contained in The Hotel Operators' Occupation Tax
26 Act were set forth herein.

1 Whenever the Department determines that a refund should be
2 made under this Section to a claimant instead of issuing a
3 credit memorandum, the Department shall notify the State
4 Comptroller, who shall cause the warrant to be drawn for the
5 amount specified, and to the person named, in such
6 notification from the Department. Such refund shall be paid by
7 the State Treasurer out of the amounts held by the State
8 Treasurer as trustee for the Authority.

9 Persons subject to any tax imposed pursuant to authority
10 granted by this Section may reimburse themselves for their tax
11 liability for such tax by separately stating such tax as an
12 additional charge, which charge may be stated in combination,
13 in a single amount, with State tax imposed under The Hotel
14 Operators' Occupation Tax Act, the municipal tax imposed under
15 Section 8-3-13 of the Illinois Municipal Code, and the tax
16 imposed under Section 13 of the Metropolitan Pier and
17 Exposition Authority Act.

18 The Department shall forthwith pay over to the State
19 Treasurer, ex-officio, as trustee for the Authority, all taxes
20 and penalties collected hereunder for deposit in a trust fund
21 outside the State Treasury. On or before the 25th day of each
22 calendar month, the Department shall certify to the
23 Comptroller the amount to be paid to or on behalf of the
24 Authority from amounts collected hereunder by the Department,
25 and deposited into such trust fund during the second preceding
26 calendar month. The amount to be paid to or on behalf of the

1 Authority shall be the amount (not including credit memoranda)
2 collected hereunder during such second preceding calendar
3 month by the Department, less an amount equal to the amount of
4 refunds authorized during such second preceding calendar month
5 by the Department on behalf of the Authority, and less 4% of
6 such balance, which sum shall be retained by the State
7 Treasurer to cover the costs incurred by the Department in
8 administering and enforcing the provisions of this Section, as
9 provided herein. Each such monthly certification by the
10 Department shall also certify to the Comptroller the amount to
11 be so retained by the State Treasurer for payment into the
12 General Revenue Fund of the State Treasury.

13 Each monthly certification by the Department shall
14 certify, of the amount paid to or on behalf of the Authority,
15 (i) the portion to be paid to the Authority, (ii) the portion
16 to be paid into the General Revenue Fund of the State Treasury
17 on behalf of the Authority as repayment of amounts advanced to
18 the Authority pursuant to appropriation from the Illinois
19 Sports Facilities Fund.

20 With respect to each State fiscal year, of the total
21 amount to be paid to or on behalf of the Authority, the
22 Department shall certify that payments shall first be made
23 directly to the Authority in an amount equal to any difference
24 between the annual amount certified by the Chairman of the
25 Authority pursuant to Section 8.25-4 of the State Finance Act
26 and the amount appropriated to the Authority from the Illinois

1 Sports Facilities Fund. Next, the Department shall certify
2 that payment shall be made into the General Revenue Fund of the
3 State Treasury in an amount equal to the difference between
4 (i) the lesser of (x) the amount appropriated from the
5 Illinois Sports Facilities Fund to the Authority and (y) the
6 annual amount certified by the Chairman of the Authority
7 pursuant to Section 8.25-4 of the State Finance Act and (ii)
8 \$10,000,000. The Department shall certify that all additional
9 amounts shall be paid to the Authority and used for its
10 corporate purposes.

11 Within 10 days after receipt, by the Comptroller, of the
12 Department's monthly certification of amounts to be paid to or
13 on behalf of the Authority and amounts to be paid into the
14 General Revenue Fund, the Comptroller shall cause the warrants
15 to be drawn for the respective amounts in accordance with the
16 directions contained in such certification.

17 Amounts collected by the Department and paid to the
18 Authority pursuant to this Section shall be used for the
19 corporate purposes of the Authority. On June 15, 1992 and on
20 each June 15 thereafter, the Authority shall repay to the
21 State Treasurer all amounts paid to it under this Section and
22 otherwise remaining available to the Authority after providing
23 for (i) payment of principal and interest on, and other
24 payments related to, its obligations issued or to be issued
25 under Section 13 of the Act, including any deposits required
26 to reserve funds created under any indenture or resolution

1 authorizing issuance of the obligations and payments to
2 providers of credit enhancement, (ii) payment of obligations
3 under the provisions of any management agreement with respect
4 to a facility or facilities owned by the Authority or of any
5 assistance agreement with respect to any facility for which
6 financial assistance is provided under this Act, and payment
7 of other capital and operating expenses of the Authority,
8 including any deposits required to reserve funds created for
9 repair and replacement of capital assets and to meet the
10 obligations of the Authority under any management agreement or
11 assistance agreement. Amounts repaid by the Authority to the
12 State Treasurer hereunder shall be treated as repayment of
13 amounts deposited into the Illinois Sports Facilities Fund and
14 credited to the Subsidy Account and used for the corporate
15 purposes of the Authority. The State Treasurer shall deposit
16 \$5,000,000 of the amount received into the General Revenue
17 Fund; thereafter, at the beginning of each fiscal year the
18 State Treasurer shall certify to the State Comptroller for all
19 prior fiscal years the cumulative amount of any deficiencies
20 in repayments to the City of Chicago of amounts in the Local
21 Government Distributive Fund that would otherwise have been
22 allocated to the City of Chicago under the State Revenue
23 Sharing Act but instead were paid into the General Revenue
24 Fund under Section 6 of the Hotel Operators' Occupation Tax
25 Act and that have not been reimbursed, and the Comptroller
26 shall, during the fiscal year at the beginning of which the

1 certification was made, cause warrants to be drawn from the
2 amount received for the repayment of that cumulative amount to
3 the City of Chicago until that cumulative amount has been
4 fully reimbursed; thereafter, the State Treasurer shall
5 deposit the balance of the amount received into the trust fund
6 established outside the State Treasury under subsection (g) of
7 Section 13 of the Metropolitan Pier and Exposition Authority
8 Act.

9 Nothing in this Section shall be construed to authorize
10 the Authority 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 this State.

13 An ordinance or resolution imposing or discontinuing a tax
14 hereunder or effecting a change in the rate thereof shall be
15 effective on the first day of the second calendar month next
16 following the month in which the ordinance or resolution is
17 passed.

18 If the Authority levies a tax authorized by this Section
19 it shall transmit to the Department of Revenue not later than 5
20 days after the adoption of the ordinance or resolution a
21 certified copy of the ordinance or resolution imposing such
22 tax whereupon the Department of Revenue shall proceed to
23 administer and enforce this Section on behalf of the
24 Authority. Upon a change in rate of a tax levied hereunder, or
25 upon the discontinuance of the tax, the Authority shall not
26 later than 5 days after the effective date of the ordinance or

1 resolution discontinuing the tax or effecting a change in rate
2 transmit to the Department of Revenue a certified copy of the
3 ordinance or resolution effecting such change or
4 discontinuance.

5 (Source: P.A. 91-935, eff. 6-1-01.)

6 Section 999. Effective date. This Act takes effect January
7 1, 2025.".