



## 103RD GENERAL ASSEMBLY

### State of Illinois

### 2023 and 2024

### SB3498

Introduced 2/9/2024, by Sen. Cristina Castro

#### SYNOPSIS AS INTRODUCED:

New Act

5 ILCS 140/7.5

55 ILCS 5/5-1030

65 ILCS 5/8-3-13

65 ILCS 5/8-3-14

65 ILCS 5/8-3-14a

from Ch. 34, par. 5-1030

from Ch. 24, par. 8-3-13

from Ch. 24, par. 8-3-14

Creates the Short-Term Rental Occupation Tax Act. Imposes taxes upon short-term rental transactions facilitated by a hosting platform. Provides that one tax is imposed at the rate of 5% of 94% of the gross rental receipts from the transaction. Provides that an additional tax is imposed at the rate of 1% of 94% of the gross rental receipts from the transaction. Provides that operators of short-term rentals shall obtain a business license from the Department of Revenue. Amends the Counties Code and the Illinois Municipal Code to make conforming changes. Effective immediately.

LRB103 37945 HLH 68077 b

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 1. Short title. This Act may be cited as the  
5 Short-Term Rental Occupation Tax Act.

6 Section 5. Definitions. As used in this Act:

7 "Booking transaction" means a transaction in which a  
8 hosting platform collects or receives compensation for  
9 facilitating the renting of a short-term rental located in  
10 this State by directly or indirectly allowing a reservation to  
11 be made for an occupant or collecting or processing payments  
12 through the hosting platform's online application, software,  
13 website, or system.

14 "Department" means the Department of Revenue.

15 "Hosting platform" or "platform" means a person who  
16 provides an online application, software, website, or system  
17 through which a short-term rental located in this State is  
18 advertised or held out to the public as available to rent for  
19 occupancy.

20 "Hotel" has the same meaning as defined in the Hotel  
21 Operators' Occupation Tax Act.

22 "Occupancy" means the use or possession by an occupant, or  
23 the right to the use or possession by an occupant, of any room

1 or rooms in a short-term rental for any purpose, or the right  
2 of an occupant to the use or possession of the furnishings or  
3 to the services and accommodations accompanying the use and  
4 possession of the room or rooms.

5 "Operator" means any person operating a short-term rental.

6 "Permanent resident" means any person who occupies or has  
7 the right to occupy a room or rooms in a short-term rental for  
8 at least 30 consecutive days, regardless of whether the person  
9 occupies the same room or rooms in the short-term rental  
10 during the entire 30-day period.

11 "Person" means any natural individual, firm, partnership,  
12 association, joint stock company, joint adventure, public or  
13 private corporation, limited liability company, or a receiver,  
14 executor, trustee, guardian, or other representative appointed  
15 by order of any court.

16 "Rent" or "rental" means the consideration received for an  
17 occupant's occupancy, valued in money, whether received in  
18 money or otherwise, including all receipts, cash, credits, and  
19 property or services of any kind or nature.

20 "Room" or "rooms" means any living quarters, sleeping  
21 accommodations, or housekeeping accommodations.

22 "Short-term rental" means an owner-occupied,  
23 tenant-occupied, or non-owner-occupied dwelling, including,  
24 but not limited to, an apartment, house, cottage, condominium,  
25 or furnished accommodation, located in this State, where: (i)  
26 at least one room in the dwelling is rented to an occupant for

1 a period of less than 30 consecutive days; and (ii) all  
2 accommodations are reserved in advance; provided, however,  
3 that a dwelling shall be considered a single room if rented as  
4 such. "Short-term rental" does not include:

5 (1) any dormitory or other living or sleeping facility  
6 maintained by a public or private school, college, or  
7 university for the use of students, faculty, or visitors;

8 (2) any facility certified or licensed and regulated  
9 by the Department of Human Services or Department of  
10 Public Health;

11 (3) any room in a condominium, cooperative, or  
12 timeshare plan and any individually or collectively owned  
13 single-family or multifamily dwelling house or room in  
14 such dwelling that is rented for a period of at least 30  
15 consecutive days and that is not advertised or held out to  
16 the public as a place regularly rented for periods of less  
17 than 30 consecutive days;

18 (4) any migrant labor camp or residential migrant  
19 housing permitted by the Department of Public Health;

20 (5) a facility that provides housing only to patients,  
21 patients' families, and patients' caregivers and not to  
22 the general public and is owned and operated by a  
23 nonprofit organization;

24 (6) any apartment building inspected by the United  
25 States Department of Housing and Urban Development or  
26 other entity acting on behalf of the United States

1 Department of Housing and Urban Development that is  
2 designated primarily as housing for persons at least 62  
3 years of age. The Department may require the operator of  
4 the apartment building to attest in writing that the  
5 building meets the criteria provided in this paragraph;  
6 the Department may adopt rules to implement this  
7 requirement; or

8 (7) the rental, leasing, or letting of rooms or  
9 accommodations for occupancy in a hotel.

10 Section 10. Rate; exemptions.

11 (a) A tax is imposed upon each hosting platform that  
12 facilitates a booking transaction in the State. The tax is  
13 imposed at the rate of 5% of 94% of the gross rental receipts  
14 from the short-term rental transaction.

15 (b) An additional tax is imposed upon each hosting  
16 platform that facilitates a booking transaction in the State.  
17 That tax is imposed at the rate of 1% of 94% of the gross  
18 rental receipts from the short-term rental transaction.

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

22 (d) The taxes are not imposed upon the privilege of  
23 engaging in any business in interstate commerce or otherwise,  
24 which business may not, under the Constitution and statutes of  
25 the United States, be made the subject of taxation by this

1 State. In addition, the tax is not imposed upon gross rental  
2 receipts for which the hosting platform is prohibited from  
3 obtaining reimbursement for the tax from the customer by  
4 reason of a federal treaty.

5 (e) The taxes imposed by this Act shall not apply to a  
6 short-term rental transaction if:

7 (1) any of the parties to the transaction is an entity  
8 that is organized and operated exclusively for religious  
9 or charitable purposes;

10 (2) that party possesses an active Exemption  
11 Identification Number issued by the Department pursuant to  
12 the Retailers' Occupation Tax Act; and

13 (3) the short-term rental is in furtherance of the  
14 purposes for which the religious or charitable entity is  
15 organized.

16 (f) Persons subject to the tax imposed by this Act may  
17 reimburse themselves for their tax liability under this Act by  
18 separately stating the tax as an additional charge, which  
19 charge may be stated in combination, in a single amount, with  
20 any tax imposed by any unit of local government.

21 (g) If a hosting platform collects an amount (however  
22 designated) that purports to reimburse the platform for its  
23 short-term rental occupation tax liability measured by  
24 receipts that are not subject to the short-term rental  
25 occupation tax, or if a hosting platform, in collecting an  
26 amount (however designated) that purports to reimburse the

1 platform for its short-term rental occupation tax liability  
2 measured by receipts which are subject to tax under this Act,  
3 collects more from the customer than the short-term rental  
4 occupation tax liability from the transaction, then the  
5 customer shall have a legal right to claim a refund of that  
6 amount from the platform. However, if the amount is not  
7 refunded to the customer for any reason, the hosting platform  
8 is liable to pay that amount to the Department.

9 (h) The tax imposed under this Act shall be in addition to  
10 all other occupation or privilege taxes imposed by the State  
11 of Illinois or by any municipal corporation or political  
12 subdivision thereof.

13 Section 15. Hosting platform collection and remittance of  
14 taxes. Any hosting platform that facilitates a booking  
15 transaction shall be required to: (i) assess, collect, report,  
16 and remit the tax to the Department; (ii) maintain records of  
17 any taxes collected under this Act that have been remitted to  
18 the appropriate taxing body and submit these records to the  
19 Department in accordance with this Act; and (iii) notify the  
20 short-term rental operator that the operator must comply with  
21 all applicable local, State, and federal laws, regulations,  
22 and ordinances, including this Act.

23 Section 20. Hosting platforms.

24 (a) It is unlawful for any hosting platform to facilitate

1 a booking transaction for a short-term rental located in this  
2 State unless the hosting platform:

3 (1) is first registered with the Department in  
4 accordance with subsection (d); and

5 (2) as a condition of registration with the  
6 Department:

7 (A) has obtained written consent for the  
8 disclosure of the information required under Section  
9 25 of this Act, and the furnishing of such information  
10 in accordance with Section 25 of this Act, from all  
11 operators with short-term rentals located in this  
12 State who intend to short-term rent those dwellings or  
13 rooms within those dwellings through the platform; and

14 (B) has granted its own consent in writing for the  
15 disclosure and furnishing of that information.

16 (b) It is unlawful for any hosting platform to facilitate  
17 a booking transaction for a short-term rental if the dwelling  
18 or room within the dwelling is not lawfully registered,  
19 licensed, permitted, or otherwise allowed as a short-term  
20 rental pursuant to an applicable local, State, or federal law,  
21 regulation, or ordinance, including this Act, at the time it  
22 is rented.

23 (c) Each hosting platform shall designate and maintain on  
24 file with the Department an agent for service of process in  
25 this State. If the registered agent is unable, with reasonable  
26 diligence, to be located or if the hosting platform fails to



1 reasonably designate or maintain a registered agent in this  
2 State, the Director may deem himself or herself or another  
3 appropriate person an agent of the hosting platform for  
4 purposes of accepting service of any process, notice, or  
5 demand.

6 (d) The Department may issue a certificate of registration  
7 to each hosting platform that meets the requirements of this  
8 Act and the rules adopted under this Act by the Department  
9 concerning the registration of hosting platforms.

10 Section 25. Records and reporting.

11 (a) Notwithstanding any other provision of law or  
12 Department action to the contrary:

13 (1) Every hosting platform shall keep separate books  
14 and records of the hosting platform's business to show the  
15 rents and occupancies that are taxable under this Act  
16 separately from the transactions of the hosting platform  
17 that are not taxable under this Act. If any hosting  
18 platform fails to keep such separate books or records, the  
19 hosting platform shall be liable to remit the tax at the  
20 rate designated in this Act upon the entire proceeds from  
21 the short-term rental. The Department may adopt rules that  
22 establish requirements, including record forms and  
23 formats, for records required to be kept and maintained by  
24 taxpayers. For purposes of this Section, "records" means  
25 all data maintained by the taxpayer, including data on

1 paper, microfilm, microfiche, or any type of  
2 machine-sensible data compilation.

3 (2) In accordance with rules adopted by the Department  
4 and subject to applicable laws, for all booking  
5 transactions it facilitates for short-term rentals located  
6 in this State a hosting platform shall develop and  
7 maintain a report that must include all of the following  
8 information about each short-term rental booking  
9 transaction:

10 (A) the name of the operator;

11 (B) the operator's or short-term rental's license,  
12 registration, permit, or other number as applicable;

13 (C) the physical address of the short-term rental;

14 (D) any room or dwelling designation;

15 (E) the individual periods of rental by calendar  
16 date;

17 (F) the itemized amounts collected or processed by  
18 the hosting platform for the rental, taxes, and all  
19 other charges; and

20 (G) any additional information that the Department  
21 may require by rule.

22 (b) The hosting platform shall submit the report to the  
23 Department monthly in the format requested by the Department  
24 and shall make the report, as well as any underlying records  
25 requested by the Department, available for audit by the  
26 Department upon the Department's request. The Department may

1 issue and serve subpoenas and compel the production of the  
2 report and underlying records as necessary to enforce hosting  
3 platform compliance with this Section. Such underlying records  
4 may not include copies of specific message exchanges between  
5 the hosting platform and an operator, short-term rental  
6 renter, or occupant, or between the operator and short-term  
7 rental renter or occupant.

8 (c) The hosting platform shall maintain the report and  
9 underlying records for at least 3 years, in accordance with  
10 any rules adopted by the Department.

11 (d) The Department shall share the report, sections of the  
12 report, underlying records, or any combination of those items,  
13 with an agency or local government of this State to ensure  
14 compliance with this Act, the laws of this State, and any local  
15 laws, regulations, or ordinances.

16 (e) The Department may use the report and underlying  
17 records for tax auditing purposes, and local governments may  
18 use the reports and underlying records to ensure compliance  
19 with laws, ordinances, or regulations.

20 (f) A hosting platform may not facilitate a booking  
21 transaction for a short-term rental located in this State  
22 unless the operator consents to the hosting platform's  
23 disclosure of the information required by this Section.

24 (g) A hosting platform that operates in violation of this  
25 Section or the rules of the Department adopted under this Act  
26 shall be subject to fines up to \$1,000 per offense and to

1 suspension, revocation, or refusal of a registration issued  
2 pursuant to this Act. For purposes of this subsection, the  
3 Department may regard as a separate offense each booking  
4 transaction a hosting platform facilitates in violation of  
5 this Act or the rules of the Department or each calendar day  
6 that such violation persists.

7 Section 30. State business licensing.

8 (a) Before an operator engages in the business of  
9 facilitating booking transactions in this State, the operator  
10 shall obtain a business license from the Department. In order  
11 to obtain a business license from the Department, the operator  
12 must first provide evidence to the Department that the  
13 short-term rental is lawfully registered, licensed, permitted,  
14 or otherwise allowed to operate as a short-term rental  
15 pursuant to the applicable local law, regulation, or  
16 ordinance.

17 (b) An operator's business license number issued by the  
18 Department must be displayed on any advertisement or listing  
19 of a short-term rental and be physically displayed within the  
20 short-term rental.

21 (c) If the Department notifies a hosting platform in  
22 writing that an advertisement or listing for a short-term  
23 rental in this State fails to display a valid business license  
24 number issued by the Department, the hosting platform must  
25 remove all advertisements or listings for that short-term

1 rental from its online application, software, website, or  
2 system within 3 business days unless the listing is otherwise  
3 brought into compliance with the law.

4 (d) The Department shall revoke or refuse to issue or  
5 renew a short-term rental operator's business license if (i)  
6 the Department determines that the operation of the subject  
7 short-term rental violates the terms of an applicable lease or  
8 property restriction, (ii) the Department determines that the  
9 operation of the short-term rental violates a State, federal,  
10 or local law, ordinance, or regulation, or (iii) the  
11 short-term rental operator is the subject of a final order or  
12 judgment lawfully directing the termination of the premises'  
13 use as a short-term rental.

14 Section 35. Filing of returns and distribution of  
15 proceeds. Except as provided in this Section, on or before the  
16 last day of each calendar month, each hosting platform that is  
17 liable for the tax under this Act during the preceding  
18 calendar month shall file a return for the preceding calendar  
19 month with the Department, stating:

20 (1) the name of the hosting platform;

21 (2) the address of the principal place of business  
22 from which the hosting platform engages in the business of  
23 facilitating short-term rentals in this State;

24 (3) the total amount of rental receipts received by  
25 the hosting platform during the preceding calendar month

1 from renting, leasing, or letting rooms in this State  
2 during the preceding calendar month;

3 (4) the total amount of other exclusions from gross  
4 rental receipts allowed by this Act;

5 (5) gross rental receipts that were received by the  
6 hosting platform during the preceding calendar month and  
7 upon the basis of which the tax is imposed;

8 (6) the amount of tax due; and

9 (7) such other reasonable information as the  
10 Department may require.

11 If the hosting platform's average monthly tax liability to  
12 the Department under this Act does not exceed \$200, the  
13 Department may authorize the platform's returns to be filed on  
14 a quarter annual basis, with the return for January, February,  
15 and March of a given year being due by April 30 of such year;  
16 with the return for April, May, and June of a given year being  
17 due by July 31 of such year; with the return for July, August,  
18 and September of a given year being due by October 31 of such  
19 year, and with the return for October, November, and December  
20 of a given year being due by January 31 of the following year.

21 If the hosting platform's average monthly tax liability to  
22 the Department under this Act does not exceed \$50, the  
23 Department may authorize the platform's returns to be filed on  
24 an annual basis, with the return for a given year being due by  
25 January 31 of the following year.

26 Such quarter annual and annual returns, as to form and

1 substance, shall be subject to the same requirements as  
2 monthly returns.

3 Notwithstanding any other provision of this Act concerning  
4 the time within which the hosting platform may file its  
5 return, in the case of any hosting platform that ceases to  
6 engage in a kind of business that makes the hosting platform  
7 responsible for filing returns under this Act, such platform  
8 shall file a final return under this Act with the Department  
9 not more than one month after discontinuing that business.

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

15 In the return under this Act, the taxpayer shall determine  
16 the value of any consideration other than money received by  
17 the taxpayer for the renting, leasing, or letting of rooms in  
18 this State in the course of the taxpayer's business, and the  
19 taxpayer shall include that value in his return. The  
20 determination shall be subject to review and revision by the  
21 Department in the manner provided in this Act for the  
22 correction of returns.

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

1           The person filing the return shall, at the time of filing  
2 the return, pay to the Department the amount of the tax imposed  
3 under this Act, less a discount of 2.1% or \$25 per calendar  
4 year, whichever is greater, which may be used to reimburse the  
5 hosting platform for the expenses incurred in keeping records,  
6 preparing and filing returns, remitting the tax, and supplying  
7 information to the Department on request.

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

20           The proceeds collected from the tax under this Act shall  
21 be deposited into the same funds and in the same manner as  
22 proceeds are deposited under Section 6 of the Hotel Operators'  
23 Occupation Tax Act.

24           The Department may, upon separate written notice to a  
25 taxpayer, require the taxpayer to prepare and file with the  
26 Department not less than 60 days after receipt of the notice,



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

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

24 The chief executive officer, proprietor, owner, or highest  
25 ranking manager shall sign the annual return to certify the  
26 accuracy of the information contained in the return. Any

1 person who willfully signs the annual return containing false  
2 or inaccurate information is guilty of perjury. The annual  
3 return form prescribed by the Department shall include a  
4 warning that the person signing the return may be liable for  
5 perjury.

6 The provisions of this Section concerning the filing of an  
7 annual information return shall not apply to a taxpayer who is  
8 not required to file an income tax return with the United  
9 States Government.

10 Section 40. Incorporation of Retailers' Occupation Tax Act  
11 and Uniform Penalty and Interest Act. All of the provisions of  
12 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,  
13 6c, 7, 8, 9, 10, 11, and 12 of the Retailers' Occupation Tax  
14 Act and Section 3-7 of the Uniform Penalty and Interest Act  
15 shall apply to persons in the business of renting, leasing, or  
16 letting short-term rental rooms in this State to the same  
17 extent as if such provisions were included in this Act.

18 Section 45. Recordkeeping. When the amount due under this  
19 Act is less than \$300, any hosting platform that (i) fails to  
20 make a return under this Act, (ii) fails to keep books and  
21 records as required by this Act, (iii) makes a fraudulent  
22 return under this Act, or (iv) willfully violates any rule of  
23 the Department for the administration and enforcement of this  
24 Act is guilty of a Class 4 felony. When the amount due is under

1 \$300, any officer or agent of a hosting platform who signs a  
2 fraudulent return made on behalf of the hosting platform is  
3 guilty of a Class 4 felony.

4 Any person who violates any provision of Section 20 of  
5 this Act is guilty of a Class 4 felony. Each and every day the  
6 person is engaged in business in violation of Section 20 shall  
7 constitute a separate offense.

8 When the amount due under this Act is under \$300, any  
9 person who accepts money that is due to the Department under  
10 this Act from a taxpayer for the purpose of acting as the  
11 taxpayer's agent to make the payment to the Department, but  
12 who fails to remit such payment to the Department when due is  
13 guilty of a Class 4 felony. Any such person who purports to  
14 make such payment by issuing or delivering a check or other  
15 order upon a real or fictitious depository for the payment of  
16 money, knowing that it will not be paid by the depository,  
17 shall be guilty of a deceptive practice in violation of  
18 Section 17-1 of the Criminal Code of 2012.

19 Any hosting platform that collects or attempts to collect  
20 an amount (however designated) that purports to reimburse the  
21 hosting platform for a short-term rental operators' occupation  
22 tax liability measured by receipts that the hosting platform  
23 knows are not subject to short-term rental operators'  
24 occupation tax, or any hosting platform that knowingly  
25 over-collects or attempts to over-collect an amount purporting  
26 to reimburse such operator for short-term operators'

1 occupation tax liability in a transaction that is subject to  
2 the tax that is imposed by this Act, is guilty of a Class 4  
3 felony.

4 When the amount due under this Act is \$300 or more, any  
5 hosting platform that (i) fails to make a return under this  
6 Act, (ii) fails to keep books and records as required by this  
7 Act, (iii) makes a fraudulent return under this Act, or (iv)  
8 willfully violates any rule of the Department for the  
9 administration and enforcement of this Act is guilty of a  
10 Class 3 felony. When the amount due is \$300 or more, any  
11 officer or agent of a hosting platform who signs a fraudulent  
12 return made on behalf of the hosting platform is guilty of a  
13 Class 3 felony.

14 When the amount due under this Act is \$300 or more, any  
15 person who accepts money that is due to the Department under  
16 this Act from a taxpayer for the purpose of acting as the  
17 taxpayer's agent to make the payment to the Department, but  
18 who fails to remit such payment to the Department is guilty of  
19 a Class 3 felony. Any such person who purports to make such  
20 payment by issuing or delivering a check or other order upon a  
21 real or fictitious depository for the payment of money,  
22 knowing that it will not be paid by the depository, shall be  
23 guilty of a deceptive practice in violation of Section 17-1 of  
24 the Criminal Code of 2012.

25 A prosecution for any act in violation of this Section may  
26 be commenced at any time within 3 years of the commission of

1 that act.

2 Section 50. Intergovernmental sharing of information. Any  
3 information collected by the Department pursuant to this Act  
4 shall not be subject to the Freedom of Information Act.  
5 Information collected pursuant to this Act by the Department  
6 may be shared with local units of government upon request,  
7 provided that the information is treated as confidential at  
8 all times by the local unit of government.

9 Section 53. Rulemaking. The Department may adopt rules to  
10 implement and enforce the provisions of this Act.

11 Section 55. Local regulation. A unit of local government  
12 may adopt an ordinance or resolution regulating short-term  
13 rental activities within that unit of local government that  
14 imposes requirements not inconsistent with nor less stringent  
15 than those imposed by this Act.

16 Section 60. Severability. If any provision of this Act, in  
17 part or in full, or its application to any person, entity, or  
18 circumstance is held invalid, the invalidity does not affect  
19 other provisions or applications of the Act which can be given  
20 effect without the invalid provision or application, and to  
21 this end the provisions of this Act are severable.

1 Section 900. The Freedom of Information Act is amended by  
2 changing Section 7.5 as follows:

3 (5 ILCS 140/7.5)

4 (Text of Section before amendment by P.A. 103-472)

5 Sec. 7.5. Statutory exemptions. To the extent provided for  
6 by the statutes referenced below, the following shall be  
7 exempt from inspection and copying:

8 (a) All information determined to be confidential  
9 under Section 4002 of the Technology Advancement and  
10 Development Act.

11 (b) Library circulation and order records identifying  
12 library users with specific materials under the Library  
13 Records Confidentiality Act.

14 (c) Applications, related documents, and medical  
15 records received by the Experimental Organ Transplantation  
16 Procedures Board and any and all documents or other  
17 records prepared by the Experimental Organ Transplantation  
18 Procedures Board or its staff relating to applications it  
19 has received.

20 (d) Information and records held by the Department of  
21 Public Health and its authorized representatives relating  
22 to known or suspected cases of sexually transmissible  
23 disease or any information the disclosure of which is  
24 restricted under the Illinois Sexually Transmissible  
25 Disease Control Act.

1           (e) Information the disclosure of which is exempted  
2 under Section 30 of the Radon Industry Licensing Act.

3           (f) Firm performance evaluations under Section 55 of  
4 the Architectural, Engineering, and Land Surveying  
5 Qualifications Based Selection Act.

6           (g) Information the disclosure of which is restricted  
7 and exempted under Section 50 of the Illinois Prepaid  
8 Tuition Act.

9           (h) Information the disclosure of which is exempted  
10 under the State Officials and Employees Ethics Act, and  
11 records of any lawfully created State or local inspector  
12 general's office that would be exempt if created or  
13 obtained by an Executive Inspector General's office under  
14 that Act.

15           (i) Information contained in a local emergency energy  
16 plan submitted to a municipality in accordance with a  
17 local emergency energy plan ordinance that is adopted  
18 under Section 11-21.5-5 of the Illinois Municipal Code.

19           (j) Information and data concerning the distribution  
20 of surcharge moneys collected and remitted by carriers  
21 under the Emergency Telephone System Act.

22           (k) Law enforcement officer identification information  
23 or driver identification information compiled by a law  
24 enforcement agency or the Department of Transportation  
25 under Section 11-212 of the Illinois Vehicle Code.

26           (l) Records and information provided to a residential

1 health care facility resident sexual assault and death  
2 review team or the Executive Council under the Abuse  
3 Prevention Review Team Act.

4 (m) Information provided to the predatory lending  
5 database created pursuant to Article 3 of the Residential  
6 Real Property Disclosure Act, except to the extent  
7 authorized under that Article.

8 (n) Defense budgets and petitions for certification of  
9 compensation and expenses for court appointed trial  
10 counsel as provided under Sections 10 and 15 of the  
11 Capital Crimes Litigation Act (repealed). This subsection  
12 (n) shall apply until the conclusion of the trial of the  
13 case, even if the prosecution chooses not to pursue the  
14 death penalty prior to trial or sentencing.

15 (o) Information that is prohibited from being  
16 disclosed under Section 4 of the Illinois Health and  
17 Hazardous Substances Registry Act.

18 (p) Security portions of system safety program plans,  
19 investigation reports, surveys, schedules, lists, data, or  
20 information compiled, collected, or prepared by or for the  
21 Department of Transportation under Sections 2705-300 and  
22 2705-616 of the Department of Transportation Law of the  
23 Civil Administrative Code of Illinois, the Regional  
24 Transportation Authority under Section 2.11 of the  
25 Regional Transportation Authority Act, or the St. Clair  
26 County Transit District under the Bi-State Transit Safety



1 Act (repealed).

2 (q) Information prohibited from being disclosed by the  
3 Personnel Record Review Act.

4 (r) Information prohibited from being disclosed by the  
5 Illinois School Student Records Act.

6 (s) Information the disclosure of which is restricted  
7 under Section 5-108 of the Public Utilities Act.

8 (t) (Blank).

9 (u) Records and information provided to an independent  
10 team of experts under the Developmental Disability and  
11 Mental Health Safety Act (also known as Brian's Law).

12 (v) Names and information of people who have applied  
13 for or received Firearm Owner's Identification Cards under  
14 the Firearm Owners Identification Card Act or applied for  
15 or received a concealed carry license under the Firearm  
16 Concealed Carry Act, unless otherwise authorized by the  
17 Firearm Concealed Carry Act; and databases under the  
18 Firearm Concealed Carry Act, records of the Concealed  
19 Carry Licensing Review Board under the Firearm Concealed  
20 Carry Act, and law enforcement agency objections under the  
21 Firearm Concealed Carry Act.

22 (v-5) Records of the Firearm Owner's Identification  
23 Card Review Board that are exempted from disclosure under  
24 Section 10 of the Firearm Owners Identification Card Act.

25 (w) Personally identifiable information which is  
26 exempted from disclosure under subsection (g) of Section

1 19.1 of the Toll Highway Act.

2 (x) Information which is exempted from disclosure  
3 under Section 5-1014.3 of the Counties Code or Section  
4 8-11-21 of the Illinois Municipal Code.

5 (y) Confidential information under the Adult  
6 Protective Services Act and its predecessor enabling  
7 statute, the Elder Abuse and Neglect Act, including  
8 information about the identity and administrative finding  
9 against any caregiver of a verified and substantiated  
10 decision of abuse, neglect, or financial exploitation of  
11 an eligible adult maintained in the Registry established  
12 under Section 7.5 of the Adult Protective Services Act.

13 (z) Records and information provided to a fatality  
14 review team or the Illinois Fatality Review Team Advisory  
15 Council under Section 15 of the Adult Protective Services  
16 Act.

17 (aa) Information which is exempted from disclosure  
18 under Section 2.37 of the Wildlife Code.

19 (bb) Information which is or was prohibited from  
20 disclosure by the Juvenile Court Act of 1987.

21 (cc) Recordings made under the Law Enforcement  
22 Officer-Worn Body Camera Act, except to the extent  
23 authorized under that Act.

24 (dd) Information that is prohibited from being  
25 disclosed under Section 45 of the Condominium and Common  
26 Interest Community Ombudsperson Act.

1 (ee) Information that is exempted from disclosure  
2 under Section 30.1 of the Pharmacy Practice Act.

3 (ff) Information that is exempted from disclosure  
4 under the Revised Uniform Unclaimed Property Act.

5 (gg) Information that is prohibited from being  
6 disclosed under Section 7-603.5 of the Illinois Vehicle  
7 Code.

8 (hh) Records that are exempt from disclosure under  
9 Section 1A-16.7 of the Election Code.

10 (ii) Information which is exempted from disclosure  
11 under Section 2505-800 of the Department of Revenue Law of  
12 the Civil Administrative Code of Illinois.

13 (jj) Information and reports that are required to be  
14 submitted to the Department of Labor by registering day  
15 and temporary labor service agencies but are exempt from  
16 disclosure under subsection (a-1) of Section 45 of the Day  
17 and Temporary Labor Services Act.

18 (kk) Information prohibited from disclosure under the  
19 Seizure and Forfeiture Reporting Act.

20 (ll) Information the disclosure of which is restricted  
21 and exempted under Section 5-30.8 of the Illinois Public  
22 Aid Code.

23 (mm) Records that are exempt from disclosure under  
24 Section 4.2 of the Crime Victims Compensation Act.

25 (nn) Information that is exempt from disclosure under  
26 Section 70 of the Higher Education Student Assistance Act.

1           (oo) Communications, notes, records, and reports  
2 arising out of a peer support counseling session  
3 prohibited from disclosure under the First Responders  
4 Suicide Prevention Act.

5           (pp) Names and all identifying information relating to  
6 an employee of an emergency services provider or law  
7 enforcement agency under the First Responders Suicide  
8 Prevention Act.

9           (qq) Information and records held by the Department of  
10 Public Health and its authorized representatives collected  
11 under the Reproductive Health Act.

12           (rr) Information that is exempt from disclosure under  
13 the Cannabis Regulation and Tax Act.

14           (ss) Data reported by an employer to the Department of  
15 Human Rights pursuant to Section 2-108 of the Illinois  
16 Human Rights Act.

17           (tt) Recordings made under the Children's Advocacy  
18 Center Act, except to the extent authorized under that  
19 Act.

20           (uu) Information that is exempt from disclosure under  
21 Section 50 of the Sexual Assault Evidence Submission Act.

22           (vv) Information that is exempt from disclosure under  
23 subsections (f) and (j) of Section 5-36 of the Illinois  
24 Public Aid Code.

25           (wv) Information that is exempt from disclosure under  
26 Section 16.8 of the State Treasurer Act.

1           (xx) Information that is exempt from disclosure or  
2 information that shall not be made public under the  
3 Illinois Insurance Code.

4           (yy) Information prohibited from being disclosed under  
5 the Illinois Educational Labor Relations Act.

6           (zz) Information prohibited from being disclosed under  
7 the Illinois Public Labor Relations Act.

8           (aaa) Information prohibited from being disclosed  
9 under Section 1-167 of the Illinois Pension Code.

10           (bbb) Information that is prohibited from disclosure  
11 by the Illinois Police Training Act and the Illinois State  
12 Police Act.

13           (ccc) Records exempt from disclosure under Section  
14 2605-304 of the Illinois State Police Law of the Civil  
15 Administrative Code of Illinois.

16           (ddd) Information prohibited from being disclosed  
17 under Section 35 of the Address Confidentiality for  
18 Victims of Domestic Violence, Sexual Assault, Human  
19 Trafficking, or Stalking Act.

20           (eee) Information prohibited from being disclosed  
21 under subsection (b) of Section 75 of the Domestic  
22 Violence Fatality Review Act.

23           (fff) Images from cameras under the Expressway Camera  
24 Act. This subsection (fff) is inoperative on and after  
25 July 1, 2025.

26           (ggg) Information prohibited from disclosure under

1 paragraph (3) of subsection (a) of Section 14 of the Nurse  
2 Agency Licensing Act.

3 (hhh) Information submitted to the Illinois State  
4 Police in an affidavit or application for an assault  
5 weapon endorsement, assault weapon attachment endorsement,  
6 .50 caliber rifle endorsement, or .50 caliber cartridge  
7 endorsement under the Firearm Owners Identification Card  
8 Act.

9 (iii) Data exempt from disclosure under Section 50 of  
10 the School Safety Drill Act.

11 (jjj) ~~(hhh)~~ Information exempt from disclosure under  
12 Section 30 of the Insurance Data Security Law.

13 (kkk) ~~(iii)~~ Confidential business information  
14 prohibited from disclosure under Section 45 of the Paint  
15 Stewardship Act.

16 (lll) (Reserved).

17 (mmm) ~~(iii)~~ Information prohibited from being  
18 disclosed under subsection (e) of Section 1-129 of the  
19 Illinois Power Agency Act.

20 (nnn) Information prohibited from disclosure under  
21 Section 50 of the Short-Term Rental Occupation Tax Act.

22 (Source: P.A. 102-36, eff. 6-25-21; 102-237, eff. 1-1-22;  
23 102-292, eff. 1-1-22; 102-520, eff. 8-20-21; 102-559, eff.  
24 8-20-21; 102-813, eff. 5-13-22; 102-946, eff. 7-1-22;  
25 102-1042, eff. 6-3-22; 102-1116, eff. 1-10-23; 103-8, eff.  
26 6-7-23; 103-34, eff. 6-9-23; 103-142, eff. 1-1-24; 103-372,

1 eff. 1-1-24; 103-508, eff. 8-4-23; 103-580, eff. 12-8-23;  
2 revised 1-2-24.)

3 (Text of Section after amendment by P.A. 103-472)

4 Sec. 7.5. Statutory exemptions. To the extent provided for  
5 by the statutes referenced below, the following shall be  
6 exempt from inspection and copying:

7 (a) All information determined to be confidential  
8 under Section 4002 of the Technology Advancement and  
9 Development Act.

10 (b) Library circulation and order records identifying  
11 library users with specific materials under the Library  
12 Records Confidentiality Act.

13 (c) Applications, related documents, and medical  
14 records received by the Experimental Organ Transplantation  
15 Procedures Board and any and all documents or other  
16 records prepared by the Experimental Organ Transplantation  
17 Procedures Board or its staff relating to applications it  
18 has received.

19 (d) Information and records held by the Department of  
20 Public Health and its authorized representatives relating  
21 to known or suspected cases of sexually transmissible  
22 disease or any information the disclosure of which is  
23 restricted under the Illinois Sexually Transmissible  
24 Disease Control Act.

25 (e) Information the disclosure of which is exempted

1 under Section 30 of the Radon Industry Licensing Act.

2 (f) Firm performance evaluations under Section 55 of  
3 the Architectural, Engineering, and Land Surveying  
4 Qualifications Based Selection Act.

5 (g) Information the disclosure of which is restricted  
6 and exempted under Section 50 of the Illinois Prepaid  
7 Tuition Act.

8 (h) Information the disclosure of which is exempted  
9 under the State Officials and Employees Ethics Act, and  
10 records of any lawfully created State or local inspector  
11 general's office that would be exempt if created or  
12 obtained by an Executive Inspector General's office under  
13 that Act.

14 (i) Information contained in a local emergency energy  
15 plan submitted to a municipality in accordance with a  
16 local emergency energy plan ordinance that is adopted  
17 under Section 11-21.5-5 of the Illinois Municipal Code.

18 (j) Information and data concerning the distribution  
19 of surcharge moneys collected and remitted by carriers  
20 under the Emergency Telephone System Act.

21 (k) Law enforcement officer identification information  
22 or driver identification information compiled by a law  
23 enforcement agency or the Department of Transportation  
24 under Section 11-212 of the Illinois Vehicle Code.

25 (l) Records and information provided to a residential  
26 health care facility resident sexual assault and death



1 review team or the Executive Council under the Abuse  
2 Prevention Review Team Act.

3 (m) Information provided to the predatory lending  
4 database created pursuant to Article 3 of the Residential  
5 Real Property Disclosure Act, except to the extent  
6 authorized under that Article.

7 (n) Defense budgets and petitions for certification of  
8 compensation and expenses for court appointed trial  
9 counsel as provided under Sections 10 and 15 of the  
10 Capital Crimes Litigation Act (repealed). This subsection  
11 (n) shall apply until the conclusion of the trial of the  
12 case, even if the prosecution chooses not to pursue the  
13 death penalty prior to trial or sentencing.

14 (o) Information that is prohibited from being  
15 disclosed under Section 4 of the Illinois Health and  
16 Hazardous Substances Registry Act.

17 (p) Security portions of system safety program plans,  
18 investigation reports, surveys, schedules, lists, data, or  
19 information compiled, collected, or prepared by or for the  
20 Department of Transportation under Sections 2705-300 and  
21 2705-616 of the Department of Transportation Law of the  
22 Civil Administrative Code of Illinois, the Regional  
23 Transportation Authority under Section 2.11 of the  
24 Regional Transportation Authority Act, or the St. Clair  
25 County Transit District under the Bi-State Transit Safety  
26 Act (repealed).

1           (q) Information prohibited from being disclosed by the  
2 Personnel Record Review Act.

3           (r) Information prohibited from being disclosed by the  
4 Illinois School Student Records Act.

5           (s) Information the disclosure of which is restricted  
6 under Section 5-108 of the Public Utilities Act.

7           (t) (Blank).

8           (u) Records and information provided to an independent  
9 team of experts under the Developmental Disability and  
10 Mental Health Safety Act (also known as Brian's Law).

11           (v) Names and information of people who have applied  
12 for or received Firearm Owner's Identification Cards under  
13 the Firearm Owners Identification Card Act or applied for  
14 or received a concealed carry license under the Firearm  
15 Concealed Carry Act, unless otherwise authorized by the  
16 Firearm Concealed Carry Act; and databases under the  
17 Firearm Concealed Carry Act, records of the Concealed  
18 Carry Licensing Review Board under the Firearm Concealed  
19 Carry Act, and law enforcement agency objections under the  
20 Firearm Concealed Carry Act.

21           (v-5) Records of the Firearm Owner's Identification  
22 Card Review Board that are exempted from disclosure under  
23 Section 10 of the Firearm Owners Identification Card Act.

24           (w) Personally identifiable information which is  
25 exempted from disclosure under subsection (g) of Section  
26 19.1 of the Toll Highway Act.

1           (x) Information which is exempted from disclosure  
2           under Section 5-1014.3 of the Counties Code or Section  
3           8-11-21 of the Illinois Municipal Code.

4           (y) Confidential information under the Adult  
5           Protective Services Act and its predecessor enabling  
6           statute, the Elder Abuse and Neglect Act, including  
7           information about the identity and administrative finding  
8           against any caregiver of a verified and substantiated  
9           decision of abuse, neglect, or financial exploitation of  
10          an eligible adult maintained in the Registry established  
11          under Section 7.5 of the Adult Protective Services Act.

12          (z) Records and information provided to a fatality  
13          review team or the Illinois Fatality Review Team Advisory  
14          Council under Section 15 of the Adult Protective Services  
15          Act.

16          (aa) Information which is exempted from disclosure  
17          under Section 2.37 of the Wildlife Code.

18          (bb) Information which is or was prohibited from  
19          disclosure by the Juvenile Court Act of 1987.

20          (cc) Recordings made under the Law Enforcement  
21          Officer-Worn Body Camera Act, except to the extent  
22          authorized under that Act.

23          (dd) Information that is prohibited from being  
24          disclosed under Section 45 of the Condominium and Common  
25          Interest Community Ombudsperson Act.

26          (ee) Information that is exempted from disclosure

1 under Section 30.1 of the Pharmacy Practice Act.

2 (ff) Information that is exempted from disclosure  
3 under the Revised Uniform Unclaimed Property Act.

4 (gg) Information that is prohibited from being  
5 disclosed under Section 7-603.5 of the Illinois Vehicle  
6 Code.

7 (hh) Records that are exempt from disclosure under  
8 Section 1A-16.7 of the Election Code.

9 (ii) Information which is exempted from disclosure  
10 under Section 2505-800 of the Department of Revenue Law of  
11 the Civil Administrative Code of Illinois.

12 (jj) Information and reports that are required to be  
13 submitted to the Department of Labor by registering day  
14 and temporary labor service agencies but are exempt from  
15 disclosure under subsection (a-1) of Section 45 of the Day  
16 and Temporary Labor Services Act.

17 (kk) Information prohibited from disclosure under the  
18 Seizure and Forfeiture Reporting Act.

19 (ll) Information the disclosure of which is restricted  
20 and exempted under Section 5-30.8 of the Illinois Public  
21 Aid Code.

22 (mm) Records that are exempt from disclosure under  
23 Section 4.2 of the Crime Victims Compensation Act.

24 (nn) Information that is exempt from disclosure under  
25 Section 70 of the Higher Education Student Assistance Act.

26 (oo) Communications, notes, records, and reports

1 arising out of a peer support counseling session  
2 prohibited from disclosure under the First Responders  
3 Suicide Prevention Act.

4 (pp) Names and all identifying information relating to  
5 an employee of an emergency services provider or law  
6 enforcement agency under the First Responders Suicide  
7 Prevention Act.

8 (qq) Information and records held by the Department of  
9 Public Health and its authorized representatives collected  
10 under the Reproductive Health Act.

11 (rr) Information that is exempt from disclosure under  
12 the Cannabis Regulation and Tax Act.

13 (ss) Data reported by an employer to the Department of  
14 Human Rights pursuant to Section 2-108 of the Illinois  
15 Human Rights Act.

16 (tt) Recordings made under the Children's Advocacy  
17 Center Act, except to the extent authorized under that  
18 Act.

19 (uu) Information that is exempt from disclosure under  
20 Section 50 of the Sexual Assault Evidence Submission Act.

21 (vv) Information that is exempt from disclosure under  
22 subsections (f) and (j) of Section 5-36 of the Illinois  
23 Public Aid Code.

24 (ww) Information that is exempt from disclosure under  
25 Section 16.8 of the State Treasurer Act.

26 (xx) Information that is exempt from disclosure or

1 information that shall not be made public under the  
2 Illinois Insurance Code.

3 (yy) Information prohibited from being disclosed under  
4 the Illinois Educational Labor Relations Act.

5 (zz) Information prohibited from being disclosed under  
6 the Illinois Public Labor Relations Act.

7 (aaa) Information prohibited from being disclosed  
8 under Section 1-167 of the Illinois Pension Code.

9 (bbb) Information that is prohibited from disclosure  
10 by the Illinois Police Training Act and the Illinois State  
11 Police Act.

12 (ccc) Records exempt from disclosure under Section  
13 2605-304 of the Illinois State Police Law of the Civil  
14 Administrative Code of Illinois.

15 (ddd) Information prohibited from being disclosed  
16 under Section 35 of the Address Confidentiality for  
17 Victims of Domestic Violence, Sexual Assault, Human  
18 Trafficking, or Stalking Act.

19 (eee) Information prohibited from being disclosed  
20 under subsection (b) of Section 75 of the Domestic  
21 Violence Fatality Review Act.

22 (fff) Images from cameras under the Expressway Camera  
23 Act. This subsection (fff) is inoperative on and after  
24 July 1, 2025.

25 (ggg) Information prohibited from disclosure under  
26 paragraph (3) of subsection (a) of Section 14 of the Nurse

1 Agency Licensing Act.

2 (hhh) Information submitted to the Illinois State  
3 Police in an affidavit or application for an assault  
4 weapon endorsement, assault weapon attachment endorsement,  
5 .50 caliber rifle endorsement, or .50 caliber cartridge  
6 endorsement under the Firearm Owners Identification Card  
7 Act.

8 (iii) Data exempt from disclosure under Section 50 of  
9 the School Safety Drill Act.

10 (jjj) ~~(hhh)~~ Information exempt from disclosure under  
11 Section 30 of the Insurance Data Security Law.

12 (kkk) ~~(iii)~~ Confidential business information  
13 prohibited from disclosure under Section 45 of the Paint  
14 Stewardship Act.

15 (lll) ~~(iii)~~ Data exempt from disclosure under Section  
16 2-3.196 of the School Code.

17 (mmm) ~~(iii)~~ Information prohibited from being  
18 disclosed under subsection (e) of Section 1-129 of the  
19 Illinois Power Agency Act.

20 (nnn) Information prohibited from disclosure under  
21 Section 50 of the Short-Term Rental Occupation Tax Act.

22 (Source: P.A. 102-36, eff. 6-25-21; 102-237, eff. 1-1-22;  
23 102-292, eff. 1-1-22; 102-520, eff. 8-20-21; 102-559, eff.  
24 8-20-21; 102-813, eff. 5-13-22; 102-946, eff. 7-1-22;  
25 102-1042, eff. 6-3-22; 102-1116, eff. 1-10-23; 103-8, eff.  
26 6-7-23; 103-34, eff. 6-9-23; 103-142, eff. 1-1-24; 103-372,

1 eff. 1-1-24; 103-472, eff. 8-1-24; 103-508, eff. 8-4-23;  
2 103-580, eff. 12-8-23; revised 1-2-24.)

3 Section 905. The Counties Code is amended by changing  
4 Section 5-1030 as follows:

5 (55 ILCS 5/5-1030) (from Ch. 34, par. 5-1030)

6 Sec. 5-1030. Hotel rooms, short-term rentals, tax on gross  
7 rental receipts.

8 (a) The corporate authorities of any county may by  
9 ordinance impose a tax upon all persons engaged in such county  
10 in the business of renting, leasing or letting rooms in a hotel  
11 or short-term rental which is not located within a city,  
12 village, or incorporated town that imposes a tax under Section  
13 8-3-14 of the Illinois Municipal Code, as defined in the "The  
14 Hotel Operators' Occupation Tax Act or the Short-Term Rental  
15 Occupation Tax Act ", at a rate not to exceed 5% of the gross  
16 rental receipts from such renting, leasing or letting,  
17 excluding, however, from gross rental receipts, the proceeds  
18 of such renting, leasing or letting to permanent residents of  
19 that hotel or short-term rental, and may provide for the  
20 administration and enforcement of the tax, and for the  
21 collection thereof from the persons subject to the tax, as the  
22 corporate authorities determine to be necessary or practicable  
23 for the effective administration of the tax.

24 (b) With the consent of municipalities representing at



1 least 67% of the population of Winnebago County, as determined  
2 by the 2010 federal decennial census and as expressed by  
3 resolution of the corporate authorities of those  
4 municipalities, the county board of Winnebago County may, by  
5 ordinance, impose a tax upon all persons engaged in the county  
6 in the business of renting, leasing, or letting rooms in a  
7 hotel or short-term rental that imposes a tax under Section  
8 8-3-14 of the Illinois Municipal Code, as defined in the "The  
9 Hotel Operators' Occupation Tax Act" or the Short-Term Rental  
10 Occupation Tax Act, at a rate not to exceed 2% of the gross  
11 rental receipts from renting, leasing, or letting, excluding,  
12 however, from gross rental receipts, the proceeds of the  
13 renting, leasing, or letting to permanent residents of that  
14 hotel or short-term rental, and may provide for the  
15 administration and enforcement of the tax, and for the  
16 collection thereof from the persons subject to the tax, as the  
17 county board determines to be necessary or practicable for the  
18 effective administration of the tax. The tax shall be  
19 instituted on a countywide ~~county-wide~~ basis and shall be in  
20 addition to any tax imposed by this or any other provision of  
21 law. The revenue generated under this subsection shall be  
22 accounted for and segregated from all other funds of the  
23 county and shall be utilized solely for either: (1)  
24 encouraging, supporting, marketing, constructing, or  
25 operating, either directly by the county or through other  
26 taxing bodies within the county, sports, arts, or other

1 entertainment or tourism facilities or programs for the  
2 purpose of promoting tourism, competitiveness, job growth, and  
3 for the general health and well-being of the citizens of the  
4 county; or (2) payment toward ~~towards~~ debt services on bonds  
5 issued for the purposes set forth in this subsection.

6 (c) A Tourism Facility Board shall be established,  
7 composed ~~comprised~~ of a representative from the county and  
8 from each municipality that has approved the imposition of the  
9 tax under subsection (b) of this Section.

10 (1) A Board member's vote is weighted based on the  
11 municipality's population relative to the population of  
12 the county, with the county representing the population  
13 within unincorporated areas of the county. Representatives  
14 from the Rockford Park District and Rockford Area  
15 Convention and Visitors Bureau shall serve as ex officio  
16 ~~ex-officio~~ members with no voting rights.

17 (2) The Board must meet not less frequently than once  
18 per year to direct the use of revenues collected from the  
19 tax imposed under subsection (b) of this Section that are  
20 not already directed for use pursuant to an  
21 intergovernmental agreement between the county and another  
22 entity represented on the Board, including the ex officio  
23 ~~ex-officio~~ members, and for any other reason the Board  
24 deems necessary. Affirmative actions of the Board shall  
25 require a weighted vote of Board members representing not  
26 less than 67% of the population of the county.

1           (3) The Board shall not be a separate unit of local  
2 government, shall have no paid staff, and members of the  
3 Board shall receive no compensation or reimbursement of  
4 expenses from proceeds of the tax imposed under subsection  
5 (b) of this Section.

6           (d) Persons subject to any tax imposed pursuant to  
7 authority granted by this Section may reimburse themselves for  
8 their tax liability for such tax by separately stating such  
9 tax as an additional charge, which charge may be stated in  
10 combination, in a single amount, with State tax imposed under  
11 the ~~"The~~ Hotel Operators' Occupation Tax Act" or the  
12 Short-Term Rental Occupation Tax Act.

13           Nothing in this Section shall be construed to authorize a  
14 county to impose a tax upon the privilege of engaging in any  
15 business which under the Constitution of the United States may  
16 not be made the subject of taxation by this State.

17           An ordinance or resolution imposing a tax hereunder or  
18 effecting a change in the rate thereof shall be effective on  
19 the first day of the calendar month next following its passage  
20 and required publication.

21           The amounts collected by any county pursuant to this  
22 Section shall be expended to promote tourism; conventions;  
23 expositions; theatrical, sports and cultural activities within  
24 that county or otherwise to attract nonresident overnight  
25 visitors to the county.

26           Any county may agree with any unit of local government,

1 including any authority defined as a metropolitan exposition,  
2 auditorium and office building authority, fair and exposition  
3 authority, exposition and auditorium authority, or civic  
4 center authority created pursuant to provisions of Illinois  
5 law and the territory of which unit of local government or  
6 authority is coextensive ~~co-extensive~~ with or wholly within  
7 such county, to impose and collect for a period not to exceed  
8 40 years, any portion or all of the tax authorized pursuant to  
9 this Section and to transmit such tax so collected to such unit  
10 of local government or authority. The amount so paid shall be  
11 expended by any such unit of local government or authority for  
12 the purposes for which such tax is authorized. Any such  
13 agreement must be authorized by resolution or ordinance, as  
14 the case may be, of such county and unit of local government or  
15 authority, and such agreement may provide for the irrevocable  
16 imposition and collection of said tax at such rate, or amount  
17 as limited by a given rate, as may be agreed upon for the full  
18 period of time set forth in such agreement; and such agreement  
19 may further provide for any other terms as deemed necessary or  
20 advisable by such county and such unit of local government or  
21 authority. Any such agreement shall be binding and enforceable  
22 by either party to such agreement. Such agreement entered into  
23 pursuant to this Section shall not in any event constitute an  
24 indebtedness of such county subject to any limitation imposed  
25 by statute or otherwise.

26 (Source: P.A. 98-313, eff. 8-12-13.)

1 Section 910. The Illinois Municipal Code is amended by  
2 changing Sections 8-3-13, 8-3-14, and 8-3-14a as follows:

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

4 Sec. 8-3-13. The corporate authorities of any municipality  
5 containing 500,000 or more inhabitants may impose a tax prior  
6 to July 1, 1969, upon all persons engaged in the municipality  
7 in the business of renting, leasing or letting rooms in a  
8 hotel, as defined in the Hotel Operators' Occupation Tax Act,  
9 or a short-term rental, as defined in the Short-Term Rental  
10 Occupation Tax Act, at a rate not to exceed 1% of the gross  
11 rental receipts from the renting, leasing or letting,  
12 excluding, however, from gross rental receipts, the proceeds  
13 of the renting, leasing or letting to permanent residents of  
14 that hotel or short-term rental and proceeds from the tax  
15 imposed under subsection (c) of Section 13 of the Metropolitan  
16 Pier and Exposition Authority Act.

17 The tax imposed by a municipality under this Section and  
18 all civil penalties that may be assessed as an incident  
19 thereof shall be collected and enforced by the State  
20 Department of Revenue. The certificate of registration that is  
21 issued by the Department to a lessor under the Hotel  
22 Operators' Occupation Tax Act, or a business license issued by  
23 the Department under the Short-Term Rental Occupation Tax Act,  
24 shall permit the registrant to engage in a business that is

1 taxable under any ordinance or resolution enacted under this  
2 Section without registering separately with the Department  
3 under the ordinance or resolution or under this Section. The  
4 Department shall have full power to administer and enforce  
5 this Section; to collect all taxes and penalties due  
6 hereunder; to dispose of taxes and penalties so collected in  
7 the manner provided in this Section; and to determine all  
8 rights to credit memoranda arising on account of the erroneous  
9 payment of tax or penalty hereunder. In the administration of  
10 and compliance with this Section, the Department and persons  
11 who are subject to this Section shall have the same rights,  
12 remedies, privileges, immunities, powers and duties, and be  
13 subject to the same conditions, restrictions, limitations,  
14 penalties and definitions of terms, and employ the same modes  
15 of procedure, as are prescribed in the Hotel Operators'  
16 Occupation Tax Act, the Short-Term Rental Occupation Tax Act,  
17 and the Uniform Penalty and Interest Act, as fully as if the  
18 provisions contained in those Acts were set forth herein.

19 Whenever the Department determines that a refund should be  
20 made under this Section to a claimant instead of issuing a  
21 credit memorandum, the Department shall notify the State  
22 Comptroller, who shall cause the warrant to be drawn for the  
23 amount specified, and to the person named, in the notification  
24 from the Department. The refund shall be paid by the State  
25 Treasurer out of the Illinois tourism tax fund.

26 Persons subject to any tax imposed under authority granted

1 by this Section may reimburse themselves for their tax  
2 liability for that tax by separately stating the tax as an  
3 additional charge, which charge may be stated in combination,  
4 in a single amount, with State tax imposed under the Hotel  
5 Operators' Occupation Tax Act or the Short-Term Rental  
6 Occupation Tax Act.

7 The Department shall forthwith pay over to the State  
8 Treasurer, ex officio ~~ex officio~~, as trustee, all taxes and  
9 penalties collected hereunder. On or before the 25th day of  
10 each calendar month, the Department shall prepare and certify  
11 to the Comptroller the disbursement of stated sums of money to  
12 named municipalities from which lessors have paid taxes or  
13 penalties hereunder to the Department during the second  
14 preceding calendar month. The amount to be paid to each  
15 municipality shall be the amount (not including credit  
16 memoranda) collected hereunder during the second preceding  
17 calendar month by the Department, and not including an amount  
18 equal to the amount of refunds made during the second  
19 preceding calendar month by the Department on behalf of the  
20 municipality, less 4% of the balance, which sum shall be  
21 retained by the State Treasurer to cover the costs incurred by  
22 the Department in administering and enforcing the provisions  
23 of this Section, as provided herein. The Department, at the  
24 time of each monthly disbursement to the municipalities, shall  
25 prepare and certify to the Comptroller the amount so retained  
26 by the State Treasurer, which shall be paid into the General

1 Revenue Fund of the State Treasury.

2 Within 10 days after receipt by the Comptroller of the  
3 disbursement certification to the municipalities and the  
4 General Revenue Fund provided for in this Section to be given  
5 to the Comptroller by the Department, the Comptroller shall  
6 cause the warrants to be drawn for the respective amounts in  
7 accordance with the directions contained in the certification.

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

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

17 The corporate authorities of any municipality that levies  
18 a tax authorized by this Section shall transmit to the  
19 Department of Revenue on or not later than 5 days after the  
20 effective date of the ordinance or resolution a certified copy  
21 of the ordinance or resolution imposing the tax; whereupon,  
22 the Department of Revenue shall proceed to administer and  
23 enforce this Section on behalf of the municipality as of the  
24 effective date of the ordinance or resolution. Upon a change  
25 in rate of a tax levied hereunder, or upon the discontinuance  
26 of the tax, the corporate authorities of the municipality



1 shall, on or not later than 5 days after the effective date of  
2 the ordinance or resolution discontinuing the tax or effecting  
3 a change in rate, transmit to the Department of Revenue a  
4 certified copy of the ordinance or resolution effecting the  
5 change or discontinuance. The amounts disbursed to any  
6 municipality under this Section shall be expended by the  
7 municipality solely to promote tourism, conventions and other  
8 special events within that municipality or otherwise to  
9 attract nonresidents to visit the municipality.

10 Any municipality receiving and disbursing money under this  
11 Section shall report on or before the first Monday in January  
12 of each year to the Advisory Committee of the Illinois Tourism  
13 Promotion Fund, created by Section 12 of the Illinois  
14 Promotion Act. The reports shall specify the purposes for  
15 which the disbursements were made and shall contain detailed  
16 amounts of all receipts and disbursements under this Section.

17 This Section may be cited as the Tourism, Conventions and  
18 Other Special Events Promotion Act of 1967.

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

20 (65 ILCS 5/8-3-14) (from Ch. 24, par. 8-3-14)

21 Sec. 8-3-14. Municipal hotel and short-term rental  
22 operators' occupation tax. The corporate authorities of any  
23 municipality may impose a tax upon all persons engaged in such  
24 municipality in the business of renting, leasing or letting  
25 rooms in a hotel, as defined in the ~~"The~~ Hotel Operators'

1 Occupation Tax Act," or a short-term rental, as defined in the  
2 Short-Term Rental Occupation Tax Act, at a rate not to exceed  
3 6% in the City of East Peoria and in the Village of Morton and  
4 5% in all other municipalities of the gross rental receipts  
5 from such renting, leasing or letting, excluding, however,  
6 from gross rental receipts, the proceeds of such renting,  
7 leasing or letting to permanent residents of that hotel or  
8 short-term rental and proceeds from the tax imposed under  
9 subsection (c) of Section 13 of the Metropolitan Pier and  
10 Exposition Authority Act, and may provide for the  
11 administration and enforcement of the tax, and for the  
12 collection thereof from the persons subject to the tax, as the  
13 corporate authorities determine to be necessary or practicable  
14 for the effective administration of the tax. The municipality  
15 may not impose a tax under this Section if it imposes a tax  
16 under Section 8-3-14a.

17 Persons subject to any tax imposed pursuant to authority  
18 granted by this Section may reimburse themselves for their tax  
19 liability for such tax by separately stating such tax as an  
20 additional charge, which charge may be stated in combination,  
21 in a single amount, with State tax imposed under the ~~"The~~ Hotel  
22 Operators' Occupation Tax Act" or the Short-Term Rental  
23 Occupation Tax Act.

24 Nothing in this Section shall be construed to authorize a  
25 municipality to impose a tax upon the privilege of engaging in  
26 any business which under the constitution of the United States

1 may not be made the subject of taxation by this State.

2 Except as otherwise provided in this Division, the amounts  
3 collected by any municipality pursuant to this Section shall  
4 be expended by the municipality solely to promote tourism and  
5 conventions within that municipality or otherwise to attract  
6 nonresident overnight visitors to the municipality.

7 No funds received pursuant to this Section shall be used  
8 to advertise for or otherwise promote new competition in the  
9 hotel business.

10 (Source: P.A. 101-204, eff. 8-2-19.)

11 (65 ILCS 5/8-3-14a)

12 Sec. 8-3-14a. Municipal hotel or short-term rental use  
13 tax.

14 (a) The corporate authorities of any municipality may  
15 impose a tax upon the privilege of renting or leasing rooms in  
16 a hotel or short-term rental within the municipality at a rate  
17 not to exceed 5% of the rental or lease payment. The corporate  
18 authorities may provide for the administration and enforcement  
19 of the tax and for the collection thereof from the persons  
20 subject to the tax, as the corporate authorities determine to  
21 be necessary or practical for the effective administration of  
22 the tax.

23 (b) Each hotel, short-term rental operator, or hosting  
24 platform acting as an agent for the short-term rental operator  
25 in the municipality shall collect the tax from the person

1 making the rental or lease payment at the time that the payment  
2 is tendered to the hotel. The hotel shall, as trustee, remit  
3 the tax to the municipality.

4 (c) The tax authorized under this Section does not apply  
5 to any rental or lease payment by a permanent resident of that  
6 hotel or short-term rental or to any payment made to any hotel  
7 that is subject to the tax imposed under subsection (c) of  
8 Section 13 of the Metropolitan Pier and Exposition Authority  
9 Act. A municipality may not impose a tax under this Section if  
10 it imposes a tax under Section 8-3-14. Nothing in this Section  
11 may be construed to authorize a municipality to impose a tax  
12 upon the privilege of engaging in any business that under the  
13 Constitution of the United States may not be made the subject  
14 of taxation by this State.

15 (d) Except as otherwise provided in this Division, the  
16 moneys collected by a municipality under this Section may be  
17 expended solely to promote tourism and conventions within that  
18 municipality or otherwise to attract nonresident overnight  
19 visitors to the municipality. No moneys received under this  
20 Section may be used to advertise for or otherwise promote new  
21 competition in the hotel business.

22 (e) As used in this Section, "hotel" has the meaning set  
23 forth in Section 2 of the Hotel Operators' Occupation Tax Act.

24 (f) As used in this Section, "short-term rental" and  
25 "hosting platform" have the meanings set forth in Section 5 of  
26 the Short-Term Rental Occupation Tax Act.

1 (Source: P.A. 101-204, eff. 8-2-19.)

2 Section 995. No acceleration or delay. Where this Act  
3 makes changes in a statute that is represented in this Act by  
4 text that is not yet or no longer in effect (for example, a  
5 Section represented by multiple versions), the use of that  
6 text does not accelerate or delay the taking effect of (i) the  
7 changes made by this Act or (ii) provisions derived from any  
8 other Public Act.

9 Section 999. Effective date. This Act takes effect upon  
10 becoming law.