

1 AN ACT concerning the development of retail stores.

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

4 Section 5. The Counties Code is amended by adding Section
5 5-12009.10 as follows:

6 (55 ILCS 5/5-12009.10 new)

7 Sec. 5-12009.10. Retail stores.

8 (a) No project for a retail store or for a development
9 that includes a retail store that is subject to approval by a
10 county or any of its departments or subdivisions may be
11 approved if both of the following conditions exist:

12 (1) the square footage of the retail store will
13 exceed 100,000 square feet; and

14 (2) more than 15,000 square feet of the retail
15 store will be devoted to the sale of merchandise taxed at
16 the 1% rate.

17 (b) For the purposes of this Section, the sales and
18 square footage of adjacent stores shall be aggregated if the
19 stores share checkstands, management, a controlling ownership
20 interest, a warehouse, or a distribution facility.

21 (c) The owner of a retail store with a square footage
22 exceeding 100,000 square feet that is approved on or after
23 January 1, 2004 must file an annual report with the county
24 specifying the square footage of the store devoted to the
25 sale of merchandise taxable at the 1% rate during the
26 previous year. At no time may a retail store that is approved
27 on or after January 1, 2004 devote more than 15,000 square
28 feet of the store to the sale of merchandise taxed at the 1%
29 rate.

30 (d) Any person may institute proceedings to enforce this
31 Section in the circuit court.

1 If the square footage of a retail store devoted to the
2 sale of merchandise taxed at the 1% rate exceeds the limits
3 specified in paragraph (2) of subsection (a) of this Section,
4 the court shall award the State, and not the prevailing
5 plaintiff, an amount equal to (i) not more than 50% of the
6 proceeds of the sale of merchandise taxed at the 1% rate or
7 (ii) not more than 50% of the value of the square footage
8 devoted to the sale of merchandise taxed at the 1%, whichever
9 is greater. The court shall award costs and reasonable
10 attorneys' fees to the prevailing plaintiff. The owner of
11 the retail store shall pay any penalties, costs, or fees.

12 Section 10. The Township Code is amended by adding
13 Section 100-36 as follows:

14 (60 ILCS 1/110-36 new)

15 Sec. 110-36. Retail stores.

16 (a) No project for a retail store or for a development
17 that includes a retail store that is subject to approval by a
18 township or any of its departments or subdivisions may be
19 approved if both of the following conditions exist:

20 (1) the square footage of the retail store will
21 exceed 100,000 square feet; and

22 (2) more than 15,000 square feet of the retail
23 store will be devoted to the sale of merchandise taxed at
24 the 1% rate.

25 (b) For the purposes of this Section, the sales and
26 square footage of adjacent stores shall be aggregated if the
27 stores share checkstands, management, a controlling ownership
28 interest, a warehouse, or a distribution facility.

29 (c) The owner of a retail store with a square footage
30 exceeding 100,000 square feet that is approved on or after
31 January 1, 2004 must file an annual report with the township
32 specifying the square footage of the store devoted to the

1 sale of merchandise taxable at the 1% rate during the
2 previous year. At no time may a retail store that is approved
3 on or after January 1, 2004 devote more than 15,000 square
4 feet of the store to the sale of merchandise taxed at the 1%
5 rate.

6 (d) Any person may institute proceedings to enforce this
7 Section in the circuit court.

8 If the square footage of a retail store devoted to the
9 sale of merchandise taxed at the 1% rate exceeds the limits
10 specified in paragraph (2) of subsection (a) of this Section,
11 the court shall award the State, and not the prevailing
12 plaintiff, an amount equal to (i) not more than 50% of the
13 proceeds of the sale of merchandise taxed at the 1% rate or
14 (ii) not more than 50% of the value of the square footage
15 devoted to the sale of merchandise taxed at the 1%, whichever
16 is greater. The court shall award costs and reasonable
17 attorneys' fees to the prevailing plaintiff. The owner of
18 the retail store shall pay any penalties, costs, or fees.

19 Section 15. The Illinois Municipal Code is amended by
20 adding Section 11-13-11.5 as follows:

21 (65 ILCS 5/11-13-11.5 new)

22 Sec. 11-13-11.5. Retail stores.

23 (a) No project for a retail store or for a development
24 that includes a retail store that is subject to approval by a
25 municipality or any of its departments or subdivisions may be
26 approved if both of the following conditions exist:

27 (1) the square footage of the retail store will
28 exceed 100,000 square feet; and

29 (2) more than 15,000 square feet of the retail
30 store will be devoted to the sale of merchandise taxed at
31 the 1% rate.

32 (b) For the purposes of this Section, the sales and

1 square footage of adjacent stores shall be aggregated if the
2 stores share checkstands, management, a controlling ownership
3 interest, a warehouse, or a distribution facility.

4 (c) The owner of a retail store with a square footage
5 exceeding 100,000 square feet that is approved on or after
6 January 1, 2004 must file an annual report with the
7 municipality specifying the square footage of the store
8 devoted to the sale of merchandise taxable at the 1% rate
9 during the previous year. At no time may a retail store that
10 is approved on or after January 1, 2004 devote more than
11 15,000 square feet of the store to the sale of merchandise
12 taxed at the 1% rate.

13 (d) Any person may institute proceedings to enforce this
14 Section in the circuit court.

15 If the square footage of a retail store devoted to the
16 sale of merchandise taxed at the 1% rate exceeds the limits
17 specified in paragraph (2) of subsection (a) of this Section,
18 the court shall award the State, and not the prevailing
19 plaintiff, an amount equal to (i) not more than 50% of the
20 proceeds of the sale of merchandise taxed at the 1% rate or
21 (ii) not more than 50% of the value of the square footage
22 devoted to the sale of merchandise taxed at the 1%, whichever
23 is greater. The court shall award costs and reasonable
24 attorneys' fees to the prevailing plaintiff. The owner of
25 the retail store shall pay any penalties, costs, or fees.

26 Section 99. Effective date. This Act takes effect upon
27 becoming law.