

1 AMENDMENT TO SENATE BILL 843

2 AMENDMENT NO. _____. Amend Senate Bill 843 by replacing
3 the title with the following:

4 "AN ACT concerning local government."; and

5 by replacing everything after the enacting clause with the
6 following:

7 "Section 5. The Counties Code is amended by adding
8 Section 5-1014.3 as follows:

9 (55 ILCS 5/5-1014.3 new)

10 Sec. 5-1014.3. Agreements to share or rebate occupation
11 taxes. On and after July 1, 2003, neither a county board nor
12 a retailer shall enter into or renew any agreement to share
13 or rebate any portion of retailers' occupation taxes
14 generated by retail sales of tangible personal property if:
15 (1) the tax on those retail sales, absent the agreement,
16 would have been paid to another unit of local government; and
17 (2) the retailer maintains, within that other unit of local
18 government, a retail location from which the tangible
19 personal property is delivered to purchasers, or a warehouse
20 from which the tangible personal property is delivered to
21 purchasers. Any unit of local government denied retailers'

1 occupation tax revenue because of an agreement that violates
2 this Section may file an action in circuit court against the
3 county, against the retailer, or both. Any unit of local
4 government that prevails in the circuit court action is
5 entitled to damages in the amount of the tax revenue it was
6 denied as a result of the agreement, statutory interest,
7 costs, reasonable attorney's fees, and an amount equal to 50%
8 of the tax.

9 Section 10. The Illinois Municipal Code is amended by
10 adding Section 8-11-21 as follows:

11 (65 ILCS 5/8-11-21 new)

12 Sec. 8-11-21. Agreements to share or rebate occupation
13 taxes. On and after July 1, 2003, neither the corporate
14 authorities of a municipality nor a retailer shall enter into
15 or renew any agreement to share or rebate any portion of
16 retailers' occupation taxes generated by retail sales of
17 tangible personal property if: (1) the tax on those retail
18 sales, absent the agreement, would have been paid to another
19 unit of local government; and (2) the retailer maintains,
20 within that other unit of local government, a retail location
21 from which the tangible personal property is delivered to
22 purchasers, or a warehouse from which the tangible personal
23 property is delivered to purchasers. Any unit of local
24 government denied retailers' occupation tax revenue because
25 of an agreement that violates this Section may file an action
26 in circuit court against the municipality, against the
27 retailer, or both. Any unit of local government that prevails
28 in the circuit court action is entitled to damages in the
29 amount of the tax revenue it was denied as a result of the
30 agreement, statutory interest, costs, reasonable attorney's
31 fees, and an amount equal to 50% of the tax.

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.".