

1 AN ACT concerning local government.

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

4 Section 5. The Retailers' Occupation Tax Act is amended by
5 adding Section 1p as follows:

6 (35 ILCS 120/1p new)

7 Sec. 1p. Building materials exemption; intermodal terminal
8 facility areas. Each retailer that makes a qualified sale of
9 building materials to be incorporated into real estate in a
10 redevelopment project area within an intermodal terminal
11 facility area in accordance with Section 11-74.4-3.1 of the
12 Illinois Municipal Code by remodeling, rehabilitating, or new
13 construction may deduct receipts from those sales when
14 calculating the tax imposed by this Act. For purposes of this
15 Section, "qualified sale" means a sale of building materials
16 that will be incorporated into real estate as part of an
17 industrial or commercial project for which a Certificate of
18 Eligibility for Sales Tax Exemption has been issued by the
19 corporate authorities of the municipality in which the building
20 project is located. To document the exemption allowed under
21 this Section, the retailer must obtain from the purchaser a
22 copy of the Certificate of Eligibility for Sales Tax Exemption
23 issued by the corporate authorities of the municipality in
24 which the real estate into which the building materials will be
25 incorporated is located. The Certificate of Eligibility for
26 Sales Tax Exemption must contain all of the following:

27 (1) A statement that the commercial or industrial
28 project identified in the Certificate meets all the
29 requirements of the jurisdiction in which the project is
30 located.

31 (2) The location or address of the building project.

32 (3) The signature of the chief executive officer of the

1 municipality in which the building project is located, or
2 the chief executive officer's delegate.

3 In addition, the retailer must obtain a certificate from
4 the purchaser that contains all of the following:

5 (1) A statement that the building materials are being
6 purchased for incorporation into real estate located in an
7 intermodal terminal facility area included in a
8 redevelopment project area in accordance with Section
9 11-74.4-3.1 of the Illinois Municipal Code.

10 (2) The location or address of the real estate into
11 which the building materials will be incorporated.

12 (3) The name of the intermodal terminal facility area
13 in which that real estate is located.

14 (4) A description of the building materials being
15 purchased.

16 (5) The purchaser's signature and date of purchase.

17 The provisions of this Section are exempt from Section
18 2-70.

19 Section 10. The Illinois Municipal Code is amended by
20 adding Section 11-74.4-3.1 as follows:

21 (65 ILCS 5/11-74.4-3.1 new)

22 Sec. 11-74.4-3.1. Redevelopment project area within an
23 intermodal terminal facility area.

24 (a) Notwithstanding any other provision of law to the
25 contrary, if a municipality designates an area within the
26 territorial limits of the municipality as an intermodal
27 terminal facility area, then that municipality may establish a
28 redevelopment project area within the intermodal terminal
29 facility area for the purpose of developing new intermodal
30 terminal facilities, rehabilitating obsolete intermodal
31 terminal facilities, or both. If there is no existing
32 intermodal terminal facility within the redevelopment project
33 area, then the municipality must establish a new intermodal
34 terminal facility within the redevelopment project area. If

1 there is an obsolete intermodal terminal facility within the
2 redevelopment project area, then the municipality may
3 establish a new intermodal terminal facility, rehabilitate the
4 existing intermodal terminal facility for use as an intermodal
5 terminal facility or for any other commercial purpose, or both.

6 (b) For purposes of this Division, an intermodal terminal
7 facility area is deemed to be a blighted area and no proof of
8 blight need be shown in establishing a redevelopment project
9 area in accordance with this Section.

10 (c) As used in this Section:

11 "Intermodal terminal facility area" means an area that: (i)
12 does not include any existing intermodal terminal facility or
13 includes an obsolete intermodal terminal facility; (ii)
14 comprises a minimum of 150 acres and not more than 2 square
15 miles in total area, exclusive of lakes and waterways; (iii)
16 has at least one Class 1 railroad right-of-way located within
17 it or within one quarter mile of it; and (iv) has no boundary
18 limit further than 3 miles from the right-of-way.

19 "Intermodal terminal facility" means land, improvements to
20 land, equipment, and appliances necessary for the receipt and
21 transfer of goods between one mode of transportation and
22 another, at least one of which must be transportation by rail.