

Sen. Kwame Raoul

23

24

Filed: 2/28/2006

LRB094 16695 BDD 56546 a 09400SB2369sam002 1 AMENDMENT TO SENATE BILL 2369 2 AMENDMENT NO. . Amend Senate Bill 2369 by replacing 3 everything after the enacting clause with the following: "Section 5. The Metropolitan Pier and Exposition Authority 4 5 Act is amended by changing Section 13 as follows: (70 ILCS 210/13) (from Ch. 85, par. 1233) 6 7 Sec. 13. (a) The Authority shall not have power to levy 8 taxes for any purpose, except as provided in subsections (b), (c), (d), (e), and (f). 9 By ordinance the Authority shall, as soon 10 practicable after the effective date of this amendatory Act of 11 1991, impose a Metropolitan Pier and Exposition Authority 12 Retailers' Occupation Tax upon all persons engaged in the 13 business of selling tangible personal property at retail within 14 the territory described in this subsection at the rate of 1.0% 15 16 of the gross receipts (i) from the sale of food, alcoholic beverages, and soft drinks sold for consumption on the premises 17 18 where sold and (ii) from the sale of food, alcoholic beverages, and soft drinks sold for consumption off the premises where 19 sold by a retailer whose principal source of gross receipts is 20 from the sale of food, alcoholic beverages, and soft drinks 21 prepared for immediate consumption. 22

The tax imposed under this subsection and all civil

penalties that may be assessed as an incident to that tax shall

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

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

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their seller's tax liability under this subsection by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act, pursuant to bracket schedules as the Department may prescribe. The retailer filing the return shall, at the time of filing the return, pay to the Department the amount of tax imposed under this subsection, less a discount of 1.75%, which is allowed to

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

2.4

25

26

27

28

29

30

31

32

33

34

reimburse the retailer for the expenses incurred in keeping records, preparing and filing returns, remitting the tax, and supplying data to the Department on request.

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

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

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee for the Authority, all taxes and penalties collected under this subsection for deposit into a trust fund held outside of the State Treasury. On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts, not including credit memoranda, collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for the payment of refunds and less 2% of such balance, which sum shall be deposited by the State Treasurer into the Tax Compliance and Administration Fund in the State Treasury from which it shall be appropriated to the Department to cover the costs of the Department in administering and enforcing the provisions of this subsection. Within 10 days after receipt by the Comptroller of the certification, the Comptroller shall cause the orders to be drawn for the

remaining amounts, and the Treasurer shall administer those amounts as required in subsection (g).

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

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

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

- (1) that portion of the City of Chicago located within the following area: Beginning at the point of intersection of the Cook County DuPage County line and York Road, then North along York Road to its intersection with Touhy Avenue, then east along Touhy Avenue to its intersection with the Northwest Tollway, then southeast along the Northwest Tollway to its intersection with Lee Street, then south along Lee Street to Higgins Road, then south and east along Higgins Road to its intersection with Mannheim Road, then south along Mannheim Road to its intersection with Irving Park Road, then west along Irving Park Road to its intersection with the Cook County DuPage County line, then north and west along the county line to the point of beginning; and
- (2) that portion of the City of Chicago located within the following area: Beginning at the intersection of West 55th Street with Central Avenue, then east along West 55th

Street to its intersection with South Cicero Avenue, then south along South Cicero Avenue to its intersection with West 63rd Street, then west along West 63rd Street to its intersection with South Central Avenue, then north along South Central Avenue to the point of beginning; and

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

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

(c) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose an occupation tax upon all persons engaged in the corporate limits of the City of Chicago in the business of renting, leasing, or letting rooms in a hotel, as defined in the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of the gross rental receipts from the renting, leasing, or letting of hotel rooms within the City of Chicago, excluding, however,

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

2.4

25

26

27

28

29

30

31

32

33

34

from gross rental receipts the proceeds of renting, leasing, or letting to permanent residents of a hotel, as defined in that Act. Gross rental receipts shall not include charges that are added on account of the liability arising from any tax imposed by the State or any governmental agency on the occupation of

renting, leasing, or letting rooms in a hotel.

The tax imposed by the Authority under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Illinois Department of Revenue. The certificate of registration that is issued by the Department to a lessor under the Hotel Operators' Occupation Tax Act shall permit that registrant to engage in a business that is taxable under any ordinance enacted under this subsection without registering separately with the Department under that ordinance or under this subsection. The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection, to dispose of taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall the same rights, remedies, privileges, immunities, powers, and duties, shall be subject to the same conditions, restrictions, limitations, penalties, and definitions terms, and shall employ the same modes of procedure as are prescribed in the Hotel Operators' Occupation Tax Act (except where that Act is inconsistent with this subsection), as fully as if the provisions contained in the Hotel Operators'

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

Occupation Tax Act were set out in this subsection.

Comptroller, who shall cause a warrant to be drawn for the 1 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 Authority 5

trust fund held by the State Treasurer as trustee for the

Authority.

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

2.4

25

26

27

28

29

30

31

32

33

34

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

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

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee for the Authority, all taxes and penalties collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for of refunds. Within 10 days after receipt by the Comptroller of the Department's certification, the Comptroller

5

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

2.4

25

26

27

28

29

30

31

32

33

34

shall cause the orders to be drawn for such amounts, and the Treasurer shall administer those amounts as required in subsection (q).

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

(d) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose a tax upon all persons engaged in the business of renting automobiles in the metropolitan area at the rate of 6% of the gross receipts from that business, except that no tax shall be imposed on the business of renting automobiles for use as taxicabs or in livery service or on the business of renting automobiles by a car-sharing organization.

tax imposed under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Illinois Department of Revenue. The certificate of registration issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Automobile Renting Occupation and Use Tax Act shall permit that person to engage in a business that is taxable under any ordinance enacted under this subsection without registering separately with the Department under that ordinance or under this subsection. The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection, to dispose of taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of

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

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

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

The Department shall forthwith pay over to the State

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

Treasurer, ex officio, as trustee, all taxes and penalties collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the Comptroller the amounts to be paid under subsection (g) of this Section (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amount determined by the Department to be necessary for payment of refunds. Within 10 days after receipt by the Comptroller of the Department's certification, the Comptroller shall cause the orders to be drawn for such amounts, and the Treasurer shall administer those amounts as required in subsection (g).

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

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

For the purposes of this subsection (d), "car-sharing organization" means a membership-based organization: (i) with a qualified fleet of automobiles that are rented or leased to members primarily for hourly use through a self-service, fully automated reservation system; (ii) that charges a membership fee separately from the hourly charge for the rental or lease of a specific vehicle; (iii) that provides all legally required insurance as part of its initiation fees, membership dues, or leasing or rental charges; and (iv) that does not require a separate written agreement each time a member rents or leases a

32

33

34

1	specific automobile.				
2	For the purposes of this definition:				
3	"Qualified fleet" means a distributed fleet of				
4	<u>automobiles:</u>				
5	(1) at least 10% of which is comprised of				
6	hybrid-electric vehicles, with a minimum requirement that				
7	at least 20% is comprised of hybrid electric vehicles				
8	within 3 years after the effective date of this amendatory				
9	Act of the 94th General Assembly; and				
10	(2) at least 50% of which is comprised of automobiles				
11	that are ultra-low emission vehicles that are fuel economy				
12	<u>leaders.</u>				
13	"Hybrid-electric vehicles" means vehicles identified as				
14	hybrid-electric vehicles by the United States Environmental				
15	Protection Agency and the United States Department of Energy				
16	and published in the Fuel Economy Guide, or any successor				
17	publication.				
18	"Fuel economy leaders" means vehicles identified as fuel				
19	economy leaders by the United States Environmental Protection				
20	Agency and the United States Department of Energy and published				
21	in the Fuel Economy Guide, or any successor publication.				
22	"Primarily for hourly use" means that at least 75% of a				
23	car-sharing organization's rentals are for periods of less than				
24	72 hours.				
25	The Department of Commerce and Economic Opportunity shall				
26	adopt rules concerning car-sharing organizations.				
27	(e) By ordinance the Authority shall, as soon as				
28	practicable after the effective date of this amendatory Act of				
29	1991, impose a tax upon the privilege of using in the				
30	metropolitan area an automobile that is rented from a rentor				

outside Illinois and is titled or registered with an agency of

this State's government at a rate of 6% of the rental price of

that automobile, except that no tax shall be imposed on the

privilege of using automobiles rented for use as taxicabs or in

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

2.4

25

26

27

28

29

30

31

32

33

34

livery service or on the privilege of using automobiles rented

for use from a car-sharing organization, as defined in

subsection (d).

The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the metropolitan area. The tax shall be collected by the Department of Revenue for the Authority. The tax must be paid to the State or an exemption determination must be obtained from the Department of Revenue before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which or State officer with whom the tangible personal property must be titled or registered if the Department and that agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

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

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

except the last paragraph concerning refunds, and except that 1 2 credit memoranda issued under this subsection may not be used 3 to discharge any State tax liability) of the Automobile Renting 4 Occupation and Use Tax Act, as fully as if provisions contained 5 in those Sections of that Act were set forth in this subsection. 6

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

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes, penalties, and interest collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the State Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for payment of refunds. Within 10 days after receipt by the State Comptroller of the Department's certification, Comptroller shall cause the orders to be drawn for such amounts, and the Treasurer shall administer those amounts as required in subsection (g).

A certified copy of any ordinance imposing or discontinuing a tax or effecting a change in the rate of that tax shall be filed with the Illinois Department of Revenue, whereupon the Department shall proceed to administer and enforce this

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

2.4

25

26

27

28

29

30

31

32

33

34

subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose an occupation tax on all persons, other than a governmental agency, engaged in the business of providing transportation for hire to passengers metropolitan area at a rate of (i) \$2 per taxi or livery vehicle departure with passengers for hire from commercial service airports in the metropolitan area, (ii) for each departure with passengers for hire from a commercial service airport in the metropolitan area in a bus or van operated by a person other than a person described in item (iii): \$9 per bus or van with a capacity of 1-12 passengers, \$18 per bus or van with a capacity of 13-24 passengers, and \$27 per bus or van with a capacity of over 24 passengers, and (iii) for each departure with passengers for hire from a commercial service airport in the metropolitan area in a bus or van operated by a person regulated by the Interstate Commerce Commission or Illinois Commerce Commission, operating scheduled service from the airport, and charging fares on a per passenger basis: \$1 per passenger for hire in each bus or van. The term "commercial service airports" means those airports receiving scheduled passenger service and enplaning more than 100,000 passengers per year.

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

In the ordinance imposing the tax, the Authority may

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

designate a method or methods for persons subject to the tax to reimburse themselves for the tax liability arising under the ordinance (i) by separately stating the full amount of the tax liability as an additional charge to passengers departing the airports, (ii) by separately stating one-half of the tax liability as an additional charge to both passengers departing from and to passengers arriving at the airports, or (iii) by some other method determined by the Authority.

All taxes, penalties, and interest collected under any ordinance adopted under this subsection, less any amounts determined to be necessary for the payment of refunds, shall be paid forthwith to the State Treasurer, ex officio, for deposit into a trust fund held outside the State Treasury and shall be administered by the State Treasurer as provided in subsection (g) of this Section.

(g) Amounts deposited from the proceeds of taxes imposed by the Authority under subsections (b), (c), (d), (e), and (f) of this Section and amounts deposited under Section 19 of the Illinois Sports Facilities Authority Act shall be held in a trust fund outside the State Treasury and shall be administered by the Treasurer as follows: first, an amount necessary for the payment of refunds shall be retained in the trust fund; second, the balance of the proceeds deposited in the trust fund during fiscal year 1993 shall be retained in the trust fund during that year and thereafter shall be administered as a reserve to fund the deposits required in item "third"; third, beginning July 20, 1993, and continuing each month thereafter, provided that the amount requested in the certificate of the Chairman of the Authority filed under Section 8.25f of the State Finance Act has been appropriated for payment to the Authority, 1/8 of the annual amount requested in that certificate together with any cumulative deficiencies shall be transferred from the trust fund into the McCormick Place Expansion Project Fund in the State Treasury until 100% of the amount requested in that

certificate plus any cumulative deficiencies in the amounts 1 transferred into the McCormick Place Expansion Project Fund 2 3 under this item "third", have been so transferred; fourth, the 4 balance shall be maintained in the trust fund; fifth, on July 5 20, 1994, and on July 20 of each year thereafter the Treasurer shall calculate for the previous fiscal year the surplus 7 revenues in the trust fund and pay that amount to the 8 Authority. "Surplus revenues" shall mean the difference between the amount in the trust fund on June 30 of the fiscal 9 10 year previous to the current fiscal year (excluding amounts retained for refunds under item "first") minus the amount 11 deposited in the trust fund during fiscal year 1993 under item 12 "second". Moneys received by the Authority under item "fifth" 13 may be used solely for the purposes of paying debt service on 14 15 the bonds and notes issued by the Authority, including early redemption of those bonds or notes, and for the purposes of 16 and improvement 17 replacement, of the grounds, 18 buildings, and facilities of the Authority; provided that any 19 moneys in excess of \$50,000,000 held by the Authority as of 20 June 30 in any fiscal year and received by the Authority under 21 item "fifth" shall be used solely for paying the debt service on or early redemption of the Authority's bonds or notes. When 22 23 bonds and notes issued under Section 13.2, or bonds or notes 2.4 issued to refund those bonds and notes, are no longer 25 outstanding, the balance in the trust fund shall be paid to the 26 Authority.

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

31 (Source: P.A. 90-612, eff. 7-8-98.)

27

28

29

30

32 Section 10. The Illinois Vehicle Code is amended by changing Section 6-305 as follows:

- 1 (625 ILCS 5/6-305) (from Ch. 95 1/2, par. 6-305)
- 2 Sec. 6-305. Renting motor vehicle to another.
 - (a) No person shall rent a motor vehicle to any other person unless the latter person, or a driver designated by a nondriver with disabilities and meeting any minimum age and driver's record requirements that are uniformly applied by the person renting a motor vehicle, is then duly licensed hereunder or, in the case of a nonresident, then duly licensed under the laws of the State or country of his residence unless the State or country of his residence unless the State licensed.
 - (b) No person shall rent a motor vehicle to another until he has inspected the drivers license of the person to whom the vehicle is to be rented, or by whom it is to be driven, and compared and verified the signature thereon with the signature of such person written in his presence unless, in the case of a nonresident, the State or country wherein the nonresident resides does not require that a driver be licensed.
 - (c) No person shall rent a motorcycle to another unless the latter person is then duly licensed hereunder as a motorcycle operator, and in the case of a nonresident, then duly licensed under the laws of the State or country of his residence, unless the State or country of his residence does not require that a driver be licensed.
 - (d) (Blank).
- 26 (e) (Blank).
- 27 (f) Subject to subsection (l), any person who rents a motor
 28 vehicle to another shall only advertise, quote, and charge a
 29 rental rate that includes the entire amount except taxes and a
 30 mileage charge, if any, which a renter must pay to hire or
 31 lease the vehicle for the period of time to which the rental
 32 rate applies. The person must provide, on the request of the
 33 renter, based on the available information, an estimated total

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

2.4

25

26

27

28

29

30

31

32

33

34

of the daily rental rate, including all applicable taxes, fees, and other charges, or an estimated total rental charge, based on the return date of the vehicle noted on the rental

agreement. Further, if the rental agreement does not already

provide an estimated total rental charge, the following

statement must be included in the rental agreement:

"NOTICE: UNDER ILLINOIS LAW, YOU MAY REQUEST, BASED ON AVAILABLE INFORMATION, AN ESTIMATED TOTAL DAILY RENTAL RATE, INCLUDING TAXES, FEES, AND OTHER CHARGES, OR AN ESTIMATED TOTAL RENTAL CHARGE, BASED ON THE VEHICLE RETURN DATE NOTED ON THIS AGREEMENT."

Such person shall not charge in addition to the rental rate, taxes, and mileage charge, if any, any fee which must be paid by the renter as a condition of hiring or leasing the vehicle, such as, but not limited to, required fuel or airport surcharges, nor any fee for transporting the renter to the location where the rented vehicle will be delivered to the renter. In addition to the rental rate, taxes, and mileage charge, if any, such person may charge for an item or service provided in connection with a particular rental transaction if the renter can avoid incurring the charge by choosing not to obtain or utilize the optional item or service. Items and services for which such person may impose an additional charge include, but are not limited to, optional insurance and accessories requested by the renter, service charges incident to the renter's optional return of the vehicle to a location other than the location where the vehicle was hired or leased, and charges for refueling the vehicle at the conclusion of the rental transaction in the event the renter did not return the vehicle with as much fuel as was in the fuel tank at the beginning of the rental.

(g) Every person renting a motor vehicle to another shall keep a record of the registration number of the motor vehicle so rented, the name and address of the person to whom the

Secretary of State.

5

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

2.4

25

26

27

28

29

30

31

32

- vehicle is rented, the number of the license, if any, of said 1 2 latter person, and the date and place when and where the 3 license, if any, was issued. Such record shall be open to inspection by any police officer or designated agent of the 4
 - (h) A person licensed as a new car dealer under Section 5-101 of this Code shall not be subject to the provisions of this Section regarding the rental of private passenger motor vehicles when providing, free of charge, temporary substitute vehicles for customers to operate during a period when a customer's vehicle, which is either leased or owned by that customer, is being repaired, serviced, replaced or otherwise made unavailable to the customer in accordance with an agreement with the licensed new car dealer or vehicle manufacturer, so long as the customer orally or in writing is made aware that the temporary substitute vehicle will be covered by his or her insurance policy and the customer shall only be liable to the extent of any amount deductible from such insurance coverage in accordance with the terms of the policy.
 - (i) This Section, except the requirements of subsection (g), also applies to rental agreements of 30 continuous days or less involving a motor vehicle that was delivered by an out of State person or business to a renter in this State.
 - (j) A public airport may, if approved by its local government corporate authorities or its airport authority, impose a customer facility charge upon customers of rental car companies for the purposes of financing, designing, constructing, operating, and maintaining consolidated car rental facilities and common use transportation equipment and facilities, which are used to transport the customer, connecting consolidated car rental facilities with other airport facilities.
- Notwithstanding subsection (f) of this Section, 33 the customer facility charge shall be collected by the rental car 34

company as a separate charge, and clearly indicated as a separate charge on the rental agreement and invoice. Facility charges shall be immediately deposited into a trust account for the benefit of the airport and remitted at the direction of the airport, but not more often than once per month. The charge shall be uniformly calculated on a per-contract or per-day basis. Facility charges imposed by the airport may not exceed the reasonable costs of financing, designing, constructing, operating, and maintaining the consolidated car rental facilities and common use transportation equipment and facilities and may not be used for any other purpose.

Notwithstanding any other provision of law, the charges collected under this Section are not subject to retailer occupation, sales, use, or transaction taxes.

- (k) When a rental car company states a rental rate in any of its rate advertisements, its proprietary computer reservation systems, or its in-person quotations intended to apply to an airport rental, a company that collects from its customers a customer facility charge for that rental under subsection (j) shall do all of the following:
 - (1) Clearly and conspicuously disclose in any radio, television, or other electronic media advertisements the existence and amount of the charge if the advertisement is intended for rentals at an airport imposing the charge or, if the advertisement covers an area with multiple airports with different charges, a range of amounts of customer facility charges if the advertisement is intended for rentals at an airport imposing the charge.
 - (2) Clearly and conspicuously disclose in any print rate advertising the existence and amount of the charge if the advertisement is intended for rentals at an airport imposing the charge or, if the print rate advertisement covers an area with multiple airports with different charges, a range of amounts of customer facility charges if

the advertisement is intended for rentals at an airport imposing the charge.

- (3) Clearly and conspicuously disclose the existence and amount of the charge in any telephonic, in-person, or computer-transmitted quotation from the rental car company's proprietary computer reservation system at the time of making an initial quotation of a rental rate if the quotation is made by a rental car company location at an airport imposing the charge and at the time of making a reservation of a rental car if the reservation is made by a rental car company location at an airport imposing the charge.
- (4) Clearly and conspicuously display the charge in any proprietary computer-assisted reservation or transaction directly between the rental car company and the customer, shown or referenced on the same page on the computer screen viewed by the customer as the displayed rental rate and in a print size not smaller than the print size of the rental rate.
- (5) Clearly and conspicuously disclose and separately identify the existence and amount of the charge on its rental agreement.
- (6) A rental car company that collects from its customers a customer facility charge under subsection (j) and engages in a practice which does not comply with subsections (f), (j), and (k) commits an unlawful practice within the meaning of the Consumer Fraud and Deceptive Business Practices Act.
- (1) Notwithstanding subsection (f), any person who rents a motor vehicle to another may, in connection with the rental of a motor vehicle to (i) a business renter or (ii) a business program sponsor under the sponsor's business program, do the following:
 - (1) separately quote, by telephone, in person, or by

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

L	computer	transmission,	additional	charges	for	the	rental;
2	and						

- (2) separately impose additional charges for the rental.
- (m) As used in this Section:
- (1) "Additional charges" means charges other than: (i) a per period base rental rate; (ii) a mileage charge; (iii) taxes; or (iv) a customer facility charge.
 - (2) "Business program" means:
 - (A) a contract between a person who rents motor vehicles and a business program sponsor that establishes rental rates at which the person will rent motor vehicles to persons authorized by the sponsor; or
 - (B) a plan, program, or other arrangement established by a person who rents motor vehicles at the request of, or with the consent of, a business program sponsor under which the person offers to rent motor vehicles to persons authorized by the sponsor on terms that are not the same as those generally offered by the rental company to the public.
- (3) "Business program sponsor" means any legal entity other than a natural person, including a corporation, limited liability company, partnership, government, municipality or agency, or a natural person operating a business as a sole proprietor.
- (4) "Business renter" means, for any business program sponsor, a person who is authorized by the sponsor to enter into a rental contract under the sponsor's business program. "Business renter" does not include a person renting as:
- (A) a non-employee member of a not-for-profit organization;
 - (B) the purchaser of a voucher or other prepaid rental arrangement from a person, including a tour

1	operator, engaged in the business of reselling those
2	vouchers or prepaid rental arrangements to the general
3	public;
4	(C) an individual whose car rental is eligible for
5	reimbursement in whole or in part as a result of the
6	person being insured or provided coverage under a
7	policy of insurance issued by an insurance company; or
8	(D) an individual whose car rental is eligible for
9	reimbursement in whole or in part as a result of the
10	person purchasing motor vehicle repair services from a
11	person licensed to perform those services.
12	(n) This Section does not apply to a car-sharing
13	organization, as defined under subsection (d) of Section 13 of
14	the Metropolitan Pier and Exposition Authority Act.
15	(Source: P.A. 93-118, eff. 1-1-04; 94-717, eff. 12-19-05.)
16	Section 99. Effective date. This Act takes effect upon
17	becoming law.".