

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 5. The Illinois Promotion Act is amended by  
5 changing Section 4a as follows:

6 (20 ILCS 665/4a) (from Ch. 127, par. 200-24a)  
7 Sec. 4a. Funds.

8 (1) All moneys deposited in the Tourism Promotion Fund  
9 pursuant to this subsection are allocated to the Department for  
10 utilization, as appropriated, in the performance of its powers  
11 under Section 4.

12 As soon as possible after the first day of each month,  
13 ~~beginning July 1, 1997,~~ upon certification of the Department of  
14 Revenue, the Comptroller shall order transferred and the  
15 Treasurer shall transfer from the General Revenue Fund to the  
16 Tourism Promotion Fund an amount equal to 17% ~~13%~~ of the net  
17 revenue realized from the Hotel Operators' Occupation Tax Act  
18 plus an amount equal to 17% ~~13%~~ of the net revenue realized  
19 from any tax imposed under Section 4.05 of the Chicago World's  
20 Fair-1992 Authority Act during the preceding month. "Net  
21 revenue realized for a month" means the revenue collected by  
22 the State under that Act during the previous month less the  
23 amount paid out during that same month as refunds to taxpayers

1 for overpayment of liability under that Act.

2 (1.1) (Blank).

3 (2) As soon as possible after the first day of each month,  
4 ~~beginning July 1, 1997,~~ upon certification of the Department of  
5 Revenue, the Comptroller shall order transferred and the  
6 Treasurer shall transfer from the General Revenue Fund to the  
7 Tourism Promotion Fund an amount equal to 11% ~~8%~~ of the net  
8 revenue realized from the Hotel Operators' Occupation Tax plus  
9 an amount equal to 11% ~~8%~~ of the net revenue realized from any  
10 tax imposed under Section 4.05 of the Chicago World's Fair-1992  
11 Authority Act during the preceding month. "Net revenue realized  
12 for a month" means the revenue collected by the State under  
13 that Act during the previous month less the amount paid out  
14 during that same month as refunds to taxpayers for overpayment  
15 of liability under that Act.

16 All monies deposited in the Tourism Promotion Fund under  
17 this subsection (2) shall be used solely as provided in this  
18 subsection to advertise and promote tourism throughout  
19 Illinois. Appropriations of monies deposited in the Tourism  
20 Promotion Fund pursuant to this subsection (2) shall be used  
21 solely for advertising to promote tourism, including but not  
22 limited to advertising production and direct advertisement  
23 costs, but shall not be used to employ any additional staff,  
24 finance any individual event, or lease, rent or purchase any  
25 physical facilities. The Department shall coordinate its  
26 advertising under this subsection (2) with other public and

1 private entities in the State engaged in similar promotion  
2 activities. Print or electronic media production made pursuant  
3 to this subsection (2) for advertising promotion shall not  
4 contain or include the physical appearance of or reference to  
5 the name or position of any public officer. "Public officer"  
6 means a person who is elected to office pursuant to statute, or  
7 who is appointed to an office which is established, and the  
8 qualifications and duties of which are prescribed, by statute,  
9 to discharge a public duty for the State or any of its  
10 political subdivisions.

11 (Source: P.A. 91-472, eff. 8-10-99; 92-38, eff. 6-28-01.)

12 Section 10. The Hotel Operators' Occupation Tax Act is  
13 amended by changing Section 6 as follows:

14 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

15 Sec. 6. Except as provided hereinafter in this Section, on  
16 or before the last day of each calendar month, every person  
17 engaged in the business of renting, leasing or letting rooms in  
18 a hotel in this State during the preceding calendar month shall  
19 file a return with the Department, stating:

20 1. The name of the operator;

21 2. His residence address and the address of his  
22 principal place of business and the address of the  
23 principal place of business (if that is a different  
24 address) from which he engages in the business of renting,

1 leasing or letting rooms in a hotel in this State;

2 3. Total amount of rental receipts received by him  
3 during the preceding calendar month from renting, leasing  
4 or letting rooms during such preceding calendar month;

5 4. Total amount of rental receipts received by him  
6 during the preceding calendar month from renting, leasing  
7 or letting rooms to permanent residents during such  
8 preceding calendar month;

9 5. Total amount of other exclusions from gross rental  
10 receipts allowed by this Act;

11 6. Gross rental receipts which were received by him  
12 during the preceding calendar month and upon the basis of  
13 which the tax is imposed;

14 7. The amount of tax due;

15 8. Such other reasonable information as the Department  
16 may require.

17 If the operator's average monthly tax liability to the  
18 Department does not exceed \$200, the Department may authorize  
19 his returns to be filed on a quarter annual basis, with the  
20 return for January, February and March of a given year being  
21 due by April 30 of such year; with the return for April, May  
22 and June of a given year being due by July 31 of such year; with  
23 the return for July, August and September of a given year being  
24 due by October 31 of such year, and with the return for  
25 October, November and December of a given year being due by  
26 January 31 of the following year.

1           If the operator's average monthly tax liability to the  
2 Department does not exceed \$50, the Department may authorize  
3 his returns to be filed on an annual basis, with the return for  
4 a given year being due by January 31 of the following year.

5           Such quarter annual and annual returns, as to form and  
6 substance, shall be subject to the same requirements as monthly  
7 returns.

8           Notwithstanding any other provision in this Act concerning  
9 the time within which an operator may file his return, in the  
10 case of any operator who ceases to engage in a kind of business  
11 which makes him responsible for filing returns under this Act,  
12 such operator shall file a final return under this Act with the  
13 Department not more than 1 month after discontinuing such  
14 business.

15           Where the same person has more than 1 business registered  
16 with the Department under separate registrations under this  
17 Act, such person shall not file each return that is due as a  
18 single return covering all such registered businesses, but  
19 shall file separate returns for each such registered business.

20           In his return, the operator shall determine the value of  
21 any consideration other than money received by him in  
22 connection with the renting, leasing or letting of rooms in the  
23 course of his business and he shall include such value in his  
24 return. Such determination shall be subject to review and  
25 revision by the Department in the manner hereinafter provided  
26 for the correction of returns.

1           Where the operator is a corporation, the return filed on  
2 behalf of such corporation shall be signed by the president,  
3 vice-president, secretary or treasurer or by the properly  
4 accredited agent of such corporation.

5           The person filing the return herein provided for shall, at  
6 the time of filing such return, pay to the Department the  
7 amount of tax herein imposed. The operator filing the return  
8 under this Section shall, at the time of filing such return,  
9 pay to the Department the amount of tax imposed by this Act  
10 less a discount of 2.1% or \$25 per calendar year, whichever is  
11 greater, which is allowed to reimburse the operator for the  
12 expenses incurred in keeping records, preparing and filing  
13 returns, remitting the tax and supplying data to the Department  
14 on request.

15           There shall be deposited in the Build Illinois Fund in the  
16 State Treasury for each State fiscal year 40% of the amount of  
17 total net proceeds from the tax imposed by subsection (a) of  
18 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited  
19 in the Illinois Sports Facilities Fund and credited to the  
20 Subsidy Account each fiscal year by making monthly deposits in  
21 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in  
22 such deposits for prior months, and an additional \$8,000,000  
23 shall be deposited in the Illinois Sports Facilities Fund and  
24 credited to the Advance Account each fiscal year by making  
25 monthly deposits in the amount of 1/8 of \$8,000,000 plus any  
26 cumulative deficiencies in such deposits for prior months;

1 provided, that for fiscal years ending after June 30, 2001, the  
2 amount to be so deposited into the Illinois Sports Facilities  
3 Fund and credited to the Advance Account each fiscal year shall  
4 be increased from \$8,000,000 to the then applicable Advance  
5 Amount and the required monthly deposits beginning with July  
6 2001 shall be in the amount of 1/8 of the then applicable  
7 Advance Amount plus any cumulative deficiencies in those  
8 deposits for prior months. (The deposits of the additional  
9 \$8,000,000 or the then applicable Advance Amount, as  
10 applicable, during each fiscal year shall be treated as  
11 advances of funds to the Illinois Sports Facilities Authority  
12 for its corporate purposes to the extent paid to the Authority  
13 or its trustee and shall be repaid into the General Revenue  
14 Fund in the State Treasury by the State Treasurer on behalf of  
15 the Authority pursuant to Section 19 of the Illinois Sports  
16 Facilities Authority Act, as amended. If in any fiscal year the  
17 full amount of the then applicable Advance Amount is not repaid  
18 into the General Revenue Fund, then the deficiency shall be  
19 paid from the amount in the Local Government Distributive Fund  
20 that would otherwise be allocated to the City of Chicago under  
21 the State Revenue Sharing Act.)

22 For purposes of the foregoing paragraph, the term "Advance  
23 Amount" means, for fiscal year 2002, \$22,179,000, and for  
24 subsequent fiscal years through fiscal year 2032, 105.615% of  
25 the Advance Amount for the immediately preceding fiscal year,  
26 rounded up to the nearest \$1,000.

1           Of the remaining 60% of the amount of total net proceeds  
2 from the tax imposed by subsection (a) of Section 3 after all  
3 required deposits in the Illinois Sports Facilities Fund, the  
4 amount equal to 12% ~~8%~~ of the net revenue realized from the  
5 Hotel Operators' Occupation Tax Act plus an amount equal to 12%  
6 ~~8%~~ of the net revenue realized from any tax imposed under  
7 Section 4.05 of the Chicago World's Fair-1992 Authority Act  
8 during the preceding month shall be deposited in the Local  
9 Tourism Fund each month for purposes authorized by Section  
10 605-705 of the Department of Commerce and Economic Opportunity  
11 ~~Community Affairs~~ Law (20 ILCS 605/605-705) ~~in the Local~~  
12 ~~Tourism Fund, and beginning August 1, 1999,~~ the amount equal to  
13 6% ~~4.5%~~ of the net revenue realized from the Hotel Operators'  
14 Occupation Tax Act during the preceding month shall be  
15 deposited into the International Tourism Fund for the purposes  
16 authorized in Section 605-707 ~~605-725~~ of the Department of  
17 Commerce and Economic Opportunity ~~Community Affairs~~ Law, and  
18 the amount equal to 1% of the amount of total net revenue  
19 realized from the tax imposed by subsection (a) of Section 3  
20 during the preceding month must be deposited in the Local  
21 Planning Fund in the State treasury. "Net revenue realized for  
22 a month" means the revenue collected by the State under that  
23 Act during the previous month less the amount paid out during  
24 that same month as refunds to taxpayers for overpayment of  
25 liability under that Act.

26           After making all these deposits, all other proceeds of the



1 tax imposed under subsection (a) of Section 3 shall be  
2 deposited in the General Revenue Fund in the State Treasury.  
3 All moneys received by the Department from the additional tax  
4 imposed under subsection (b) of Section 3 shall be deposited  
5 into the Build Illinois Fund in the State Treasury.

6 The Department may, upon separate written notice to a  
7 taxpayer, require the taxpayer to prepare and file with the  
8 Department on a form prescribed by the Department within not  
9 less than 60 days after receipt of the notice an annual  
10 information return for the tax year specified in the notice.  
11 Such annual return to the Department shall include a statement  
12 of gross receipts as shown by the operator's last State income  
13 tax return. If the total receipts of the business as reported  
14 in the State income tax return do not agree with the gross  
15 receipts reported to the Department for the same period, the  
16 operator shall attach to his annual information return a  
17 schedule showing a reconciliation of the 2 amounts and the  
18 reasons for the difference. The operator's annual information  
19 return to the Department shall also disclose pay roll  
20 information of the operator's business during the year covered  
21 by such return and any additional reasonable information which  
22 the Department deems would be helpful in determining the  
23 accuracy of the monthly, quarterly or annual tax returns by  
24 such operator as hereinbefore provided for in this Section.

25 If the annual information return required by this Section  
26 is not filed when and as required the taxpayer shall be liable

1 for a penalty in an amount determined in accordance with  
2 Section 3-4 of the Uniform Penalty and Interest Act until such  
3 return is filed as required, the penalty to be assessed and  
4 collected in the same manner as any other penalty provided for  
5 in this Act.

6 The chief executive officer, proprietor, owner or highest  
7 ranking manager shall sign the annual return to certify the  
8 accuracy of the information contained therein. Any person who  
9 willfully signs the annual return containing false or  
10 inaccurate information shall be guilty of perjury and punished  
11 accordingly. The annual return form prescribed by the  
12 Department shall include a warning that the person signing the  
13 return may be liable for perjury.

14 The foregoing portion of this Section concerning the filing  
15 of an annual information return shall not apply to an operator  
16 who is not required to file an income tax return with the  
17 United States Government.

18 (Source: P.A. 92-16, eff. 6-28-01; 92-600, eff. 6-28-02;  
19 revised 10-15-03.)

20 Section 99. Effective date. This Act takes effect upon  
21 becoming law.