



Rep. Michael J. Madigan

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1 AMENDMENT TO SENATE BILL 28

2 AMENDMENT NO. _____. Amend Senate Bill 28, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Section 3. The Department of Commerce and Economic
6 Opportunity Law of the Civil Administrative Code of Illinois is
7 amended by changing Section 605-725 as follows:

8 (20 ILCS 605/605-725)

9 Sec. 605-725. Incentive grants for the Metropolitan Pier
10 and Exposition Authority. The Department and the Metropolitan
11 Pier and Exposition Authority may enter into grant agreements
12 to reimburse the Authority for incentives awarded by the
13 Authority to attract large conventions, meetings, and trade
14 shows to its facilities. The Department may reimburse the
15 Authority only for incentives provided in consultation with the
16 Chicago Convention and Tourism Bureau for conventions,

1 meetings, or trade shows that (i) the Authority certifies have
2 registered attendance in excess of 5,000 individuals or in
3 excess of 10,000 individuals, as appropriate, (ii) but for the
4 incentive, would not have used the facilities of the Authority,
5 (iii) have been approved by the Chief Executive Officer of the
6 Authority and the Chairman of the Authority at the time of the
7 incentive, and (iv) have been approved by the Department.
8 Reimbursements shall be made from amounts appropriated to the
9 Department from the Metropolitan Pier and Exposition Authority
10 Incentive Fund for those purposes. Reimbursements shall not
11 exceed \$20,000,000 ~~\$10,000,000~~ annually. In no case shall more
12 than \$10,000,000 be used in any one year to reimburse
13 incentives granted conventions, meetings, or trade shows with a
14 registered attendance of more than 5,000 and less than 10,000.

15 No later than February 15 of each year, the Chairman of the
16 Metropolitan Pier and Exposition Authority shall certify to the
17 Department, the State Comptroller, and the State Treasurer the
18 amounts provided during the previous calendar year as
19 incentives for conventions, meetings, or trade shows that (i)
20 have been approved by the Authority and the Department, (ii)
21 demonstrate registered attendance in excess of 5,000
22 individuals or in excess of 10,000 individuals, as appropriate,
23 and (iii) but for the incentive, would not have used the
24 facilities of the Authority for the convention, meeting, or
25 trade show. The Department may audit the accuracy of the
26 certification.

1 (Source: P.A. 96-739, eff. 1-1-10.)

2 Section 5. The State Finance Act is amended by changing
3 Section 8.25f and by adding Section 5.777 as follows:

4 (30 ILCS 105/5.777 new)

5 Sec. 5.777. The Convention Center Support Fund.

6 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

7 Sec. 8.25f. McCormick Place Expansion Project Fund.

8 (a) Deposits. The following amounts shall be deposited into
9 the McCormick Place Expansion Project Fund in the State
10 Treasury: (i) the moneys required to be deposited into the Fund
11 under Section 9 of the Use Tax Act, Section 9 of the Service
12 Occupation Tax Act, Section 9 of the Service Use Tax Act, and
13 Section 3 of the Retailers' Occupation Tax Act and (ii) the
14 moneys required to be deposited into the Fund under subsection
15 (g) of Section 13 of the Metropolitan Pier and Exposition
16 Authority Act. Notwithstanding the foregoing, the maximum
17 amount that may be deposited into the McCormick Place Expansion
18 Project Fund from item (i) shall not exceed the Total Deposit
19 ~~following~~ amounts with respect to the following fiscal years:

	Fiscal Year	Total Deposit
21	1993	\$0
22	1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000

1	2021	246,000,000
2	2022	260,000,000
3	2023 and	275,000,000
4	<u>2024</u>	<u>275,000,000</u>
5	<u>2025</u>	<u>275,000,000</u>
6	<u>2026</u>	<u>279,000,000</u>
7	<u>2027</u>	<u>292,000,000</u>
8	<u>2028</u>	<u>307,000,000</u>
9	<u>2029</u>	<u>322,000,000</u>
10	<u>2030</u>	<u>338,000,000</u>
11	<u>2031</u>	<u>350,000,000</u>
12	<u>2032</u>	<u>350,000,000</u>
13	<u>and</u>	

14 each fiscal year thereafter
 15 that bonds are outstanding
 16 under Section 13.2 of the
 17 Metropolitan Pier and Exposition
 18 Authority Act, but not after
 19 fiscal year 2060 ~~2042~~.

20 Provided that all amounts deposited in the Fund and
 21 requested in the Authority's certificate have been paid to the
 22 Authority, all amounts remaining in the McCormick Place
 23 Expansion Project Fund on the last day of any month shall be
 24 transferred to the General Revenue Fund.

25 (b) Authority certificate. Beginning with fiscal year 1994
 26 and continuing for each fiscal year thereafter, the Chairman of

1 the Metropolitan Pier and Exposition Authority shall annually
2 certify to the State Comptroller and the State Treasurer the
3 amount necessary and required, during the fiscal year with
4 respect to which the certification is made, to pay the debt
5 service requirements (including amounts to be paid with respect
6 to arrangements to provide additional security or liquidity) on
7 all outstanding bonds and notes, including refunding bonds,
8 (collectively referred to as "bonds") in an amount issued by
9 the Authority pursuant to Section 13.2 of the Metropolitan Pier
10 and Exposition Authority Act. The certificate may be amended
11 from time to time as necessary.

12 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

13 Section 10. The Use Tax Act is amended by changing Section
14 9 as follows:

15 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

16 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
17 and trailers that are required to be registered with an agency
18 of this State, each retailer required or authorized to collect
19 the tax imposed by this Act shall pay to the Department the
20 amount of such tax (except as otherwise provided) at the time
21 when he is required to file his return for the period during
22 which such tax was collected, less a discount of 2.1% prior to
23 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
24 per calendar year, whichever is greater, which is allowed to

1 reimburse the retailer for expenses incurred in collecting the
2 tax, keeping records, preparing and filing returns, remitting
3 the tax and supplying data to the Department on request. In the
4 case of retailers who report and pay the tax on a transaction
5 by transaction basis, as provided in this Section, such
6 discount shall be taken with each such tax remittance instead
7 of when such retailer files his periodic return. A retailer
8 need not remit that part of any tax collected by him to the
9 extent that he is required to remit and does remit the tax
10 imposed by the Retailers' Occupation Tax Act, with respect to
11 the sale of the same property.

12 Where such tangible personal property is sold under a
13 conditional sales contract, or under any other form of sale
14 wherein the payment of the principal sum, or a part thereof, is
15 extended beyond the close of the period for which the return is
16 filed, the retailer, in collecting the tax (except as to motor
17 vehicles, watercraft, aircraft, and trailers that are required
18 to be registered with an agency of this State), may collect for
19 each tax return period, only the tax applicable to that part of
20 the selling price actually received during such tax return
21 period.

22 Except as provided in this Section, on or before the
23 twentieth day of each calendar month, such retailer shall file
24 a return for the preceding calendar month. Such return shall be
25 filed on forms prescribed by the Department and shall furnish
26 such information as the Department may reasonably require.

1 The Department may require returns to be filed on a
2 quarterly basis. If so required, a return for each calendar
3 quarter shall be filed on or before the twentieth day of the
4 calendar month following the end of such calendar quarter. The
5 taxpayer shall also file a return with the Department for each
6 of the first two months of each calendar quarter, on or before
7 the twentieth day of the following calendar month, stating:

8 1. The name of the seller;

9 2. The address of the principal place of business from
10 which he engages in the business of selling tangible
11 personal property at retail in this State;

12 3. The total amount of taxable receipts received by him
13 during the preceding calendar month from sales of tangible
14 personal property by him during such preceding calendar
15 month, including receipts from charge and time sales, but
16 less all deductions allowed by law;

17 4. The amount of credit provided in Section 2d of this
18 Act;

19 5. The amount of tax due;

20 5-5. The signature of the taxpayer; and

21 6. Such other reasonable information as the Department
22 may require.

23 If a taxpayer fails to sign a return within 30 days after
24 the proper notice and demand for signature by the Department,
25 the return shall be considered valid and any amount shown to be
26 due on the return shall be deemed assessed.

1 Beginning October 1, 1993, a taxpayer who has an average
2 monthly tax liability of \$150,000 or more shall make all
3 payments required by rules of the Department by electronic
4 funds transfer. Beginning October 1, 1994, a taxpayer who has
5 an average monthly tax liability of \$100,000 or more shall make
6 all payments required by rules of the Department by electronic
7 funds transfer. Beginning October 1, 1995, a taxpayer who has
8 an average monthly tax liability of \$50,000 or more shall make
9 all payments required by rules of the Department by electronic
10 funds transfer. Beginning October 1, 2000, a taxpayer who has
11 an annual tax liability of \$200,000 or more shall make all
12 payments required by rules of the Department by electronic
13 funds transfer. The term "annual tax liability" shall be the
14 sum of the taxpayer's liabilities under this Act, and under all
15 other State and local occupation and use tax laws administered
16 by the Department, for the immediately preceding calendar year.
17 The term "average monthly tax liability" means the sum of the
18 taxpayer's liabilities under this Act, and under all other
19 State and local occupation and use tax laws administered by the
20 Department, for the immediately preceding calendar year
21 divided by 12. Beginning on October 1, 2002, a taxpayer who has
22 a tax liability in the amount set forth in subsection (b) of
23 Section 2505-210 of the Department of Revenue Law shall make
24 all payments required by rules of the Department by electronic
25 funds transfer.

26 Before August 1 of each year beginning in 1993, the

1 Department shall notify all taxpayers required to make payments
2 by electronic funds transfer. All taxpayers required to make
3 payments by electronic funds transfer shall make those payments
4 for a minimum of one year beginning on October 1.

5 Any taxpayer not required to make payments by electronic
6 funds transfer may make payments by electronic funds transfer
7 with the permission of the Department.

8 All taxpayers required to make payment by electronic funds
9 transfer and any taxpayers authorized to voluntarily make
10 payments by electronic funds transfer shall make those payments
11 in the manner authorized by the Department.

12 The Department shall adopt such rules as are necessary to
13 effectuate a program of electronic funds transfer and the
14 requirements of this Section.

15 Before October 1, 2000, if the taxpayer's average monthly
16 tax liability to the Department under this Act, the Retailers'
17 Occupation Tax Act, the Service Occupation Tax Act, the Service
18 Use Tax Act was \$10,000 or more during the preceding 4 complete
19 calendar quarters, he shall file a return with the Department
20 each month by the 20th day of the month next following the
21 month during which such tax liability is incurred and shall
22 make payments to the Department on or before the 7th, 15th,
23 22nd and last day of the month during which such liability is
24 incurred. On and after October 1, 2000, if the taxpayer's
25 average monthly tax liability to the Department under this Act,
26 the Retailers' Occupation Tax Act, the Service Occupation Tax

1 Act, and the Service Use Tax Act was \$20,000 or more during the
2 preceding 4 complete calendar quarters, he shall file a return
3 with the Department each month by the 20th day of the month
4 next following the month during which such tax liability is
5 incurred and shall make payment to the Department on or before
6 the 7th, 15th, 22nd and last day of the month during which such
7 liability is incurred. If the month during which such tax
8 liability is incurred began prior to January 1, 1985, each
9 payment shall be in an amount equal to 1/4 of the taxpayer's
10 actual liability for the month or an amount set by the
11 Department not to exceed 1/4 of the average monthly liability
12 of the taxpayer to the Department for the preceding 4 complete
13 calendar quarters (excluding the month of highest liability and
14 the month of lowest liability in such 4 quarter period). If the
15 month during which such tax liability is incurred begins on or
16 after January 1, 1985, and prior to January 1, 1987, each
17 payment shall be in an amount equal to 22.5% of the taxpayer's
18 actual liability for the month or 27.5% of the taxpayer's
19 liability for the same calendar month of the preceding year. If
20 the month during which such tax liability is incurred begins on
21 or after January 1, 1987, and prior to January 1, 1988, each
22 payment shall be in an amount equal to 22.5% of the taxpayer's
23 actual liability for the month or 26.25% of the taxpayer's
24 liability for the same calendar month of the preceding year. If
25 the month during which such tax liability is incurred begins on
26 or after January 1, 1988, and prior to January 1, 1989, or

1 begins on or after January 1, 1996, each payment shall be in an
2 amount equal to 22.5% of the taxpayer's actual liability for
3 the month or 25% of the taxpayer's liability for the same
4 calendar month of the preceding year. If the month during which
5 such tax liability is incurred begins on or after January 1,
6 1989, and prior to January 1, 1996, each payment shall be in an
7 amount equal to 22.5% of the taxpayer's actual liability for
8 the month or 25% of the taxpayer's liability for the same
9 calendar month of the preceding year or 100% of the taxpayer's
10 actual liability for the quarter monthly reporting period. The
11 amount of such quarter monthly payments shall be credited
12 against the final tax liability of the taxpayer's return for
13 that month. Before October 1, 2000, once applicable, the
14 requirement of the making of quarter monthly payments to the
15 Department shall continue until such taxpayer's average
16 monthly liability to the Department during the preceding 4
17 complete calendar quarters (excluding the month of highest
18 liability and the month of lowest liability) is less than
19 \$9,000, or until such taxpayer's average monthly liability to
20 the Department as computed for each calendar quarter of the 4
21 preceding complete calendar quarter period is less than
22 \$10,000. However, if a taxpayer can show the Department that a
23 substantial change in the taxpayer's business has occurred
24 which causes the taxpayer to anticipate that his average
25 monthly tax liability for the reasonably foreseeable future
26 will fall below the \$10,000 threshold stated above, then such

1 taxpayer may petition the Department for change in such
2 taxpayer's reporting status. On and after October 1, 2000, once
3 applicable, the requirement of the making of quarter monthly
4 payments to the Department shall continue until such taxpayer's
5 average monthly liability to the Department during the
6 preceding 4 complete calendar quarters (excluding the month of
7 highest liability and the month of lowest liability) is less
8 than \$19,000 or until such taxpayer's average monthly liability
9 to the Department as computed for each calendar quarter of the
10 4 preceding complete calendar quarter period is less than
11 \$20,000. However, if a taxpayer can show the Department that a
12 substantial change in the taxpayer's business has occurred
13 which causes the taxpayer to anticipate that his average
14 monthly tax liability for the reasonably foreseeable future
15 will fall below the \$20,000 threshold stated above, then such
16 taxpayer may petition the Department for a change in such
17 taxpayer's reporting status. The Department shall change such
18 taxpayer's reporting status unless it finds that such change is
19 seasonal in nature and not likely to be long term. If any such
20 quarter monthly payment is not paid at the time or in the
21 amount required by this Section, then the taxpayer shall be
22 liable for penalties and interest on the difference between the
23 minimum amount due and the amount of such quarter monthly
24 payment actually and timely paid, except insofar as the
25 taxpayer has previously made payments for that month to the
26 Department in excess of the minimum payments previously due as

1 provided in this Section. The Department shall make reasonable
2 rules and regulations to govern the quarter monthly payment
3 amount and quarter monthly payment dates for taxpayers who file
4 on other than a calendar monthly basis.

5 If any such payment provided for in this Section exceeds
6 the taxpayer's liabilities under this Act, the Retailers'
7 Occupation Tax Act, the Service Occupation Tax Act and the
8 Service Use Tax Act, as shown by an original monthly return,
9 the Department shall issue to the taxpayer a credit memorandum
10 no later than 30 days after the date of payment, which
11 memorandum may be submitted by the taxpayer to the Department
12 in payment of tax liability subsequently to be remitted by the
13 taxpayer to the Department or be assigned by the taxpayer to a
14 similar taxpayer under this Act, the Retailers' Occupation Tax
15 Act, the Service Occupation Tax Act or the Service Use Tax Act,
16 in accordance with reasonable rules and regulations to be
17 prescribed by the Department, except that if such excess
18 payment is shown on an original monthly return and is made
19 after December 31, 1986, no credit memorandum shall be issued,
20 unless requested by the taxpayer. If no such request is made,
21 the taxpayer may credit such excess payment against tax
22 liability subsequently to be remitted by the taxpayer to the
23 Department under this Act, the Retailers' Occupation Tax Act,
24 the Service Occupation Tax Act or the Service Use Tax Act, in
25 accordance with reasonable rules and regulations prescribed by
26 the Department. If the Department subsequently determines that

1 all or any part of the credit taken was not actually due to the
2 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
3 be reduced by 2.1% or 1.75% of the difference between the
4 credit taken and that actually due, and the taxpayer shall be
5 liable for penalties and interest on such difference.

6 If the retailer is otherwise required to file a monthly
7 return and if the retailer's average monthly tax liability to
8 the Department does not exceed \$200, the Department may
9 authorize his returns to be filed on a quarter annual basis,
10 with the return for January, February, and March of a given
11 year being due by April 20 of such year; with the return for
12 April, May and June of a given year being due by July 20 of such
13 year; with the return for July, August and September of a given
14 year being due by October 20 of such year, and with the return
15 for October, November and December of a given year being due by
16 January 20 of the following year.

17 If the retailer is otherwise required to file a monthly or
18 quarterly return and if the retailer's average monthly tax
19 liability to the Department does not exceed \$50, the Department
20 may authorize his returns to be filed on an annual basis, with
21 the return for a given year being due by January 20 of the
22 following year.

23 Such quarter annual and annual returns, as to form and
24 substance, shall be subject to the same requirements as monthly
25 returns.

26 Notwithstanding any other provision in this Act concerning

1 the time within which a retailer may file his return, in the
2 case of any retailer who ceases to engage in a kind of business
3 which makes him responsible for filing returns under this Act,
4 such retailer shall file a final return under this Act with the
5 Department not more than one month after discontinuing such
6 business.

7 In addition, with respect to motor vehicles, watercraft,
8 aircraft, and trailers that are required to be registered with
9 an agency of this State, every retailer selling this kind of
10 tangible personal property shall file, with the Department,
11 upon a form to be prescribed and supplied by the Department, a
12 separate return for each such item of tangible personal
13 property which the retailer sells, except that if, in the same
14 transaction, (i) a retailer of aircraft, watercraft, motor
15 vehicles or trailers transfers more than one aircraft,
16 watercraft, motor vehicle or trailer to another aircraft,
17 watercraft, motor vehicle or trailer retailer for the purpose
18 of resale or (ii) a retailer of aircraft, watercraft, motor
19 vehicles, or trailers transfers more than one aircraft,
20 watercraft, motor vehicle, or trailer to a purchaser for use as
21 a qualifying rolling stock as provided in Section 3-55 of this
22 Act, then that seller may report the transfer of all the
23 aircraft, watercraft, motor vehicles or trailers involved in
24 that transaction to the Department on the same uniform
25 invoice-transaction reporting return form. For purposes of
26 this Section, "watercraft" means a Class 2, Class 3, or Class 4

1 watercraft as defined in Section 3-2 of the Boat Registration
2 and Safety Act, a personal watercraft, or any boat equipped
3 with an inboard motor.

4 The transaction reporting return in the case of motor
5 vehicles or trailers that are required to be registered with an
6 agency of this State, shall be the same document as the Uniform
7 Invoice referred to in Section 5-402 of the Illinois Vehicle
8 Code and must show the name and address of the seller; the name
9 and address of the purchaser; the amount of the selling price
10 including the amount allowed by the retailer for traded-in
11 property, if any; the amount allowed by the retailer for the
12 traded-in tangible personal property, if any, to the extent to
13 which Section 2 of this Act allows an exemption for the value
14 of traded-in property; the balance payable after deducting such
15 trade-in allowance from the total selling price; the amount of
16 tax due from the retailer with respect to such transaction; the
17 amount of tax collected from the purchaser by the retailer on
18 such transaction (or satisfactory evidence that such tax is not
19 due in that particular instance, if that is claimed to be the
20 fact); the place and date of the sale; a sufficient
21 identification of the property sold; such other information as
22 is required in Section 5-402 of the Illinois Vehicle Code, and
23 such other information as the Department may reasonably
24 require.

25 The transaction reporting return in the case of watercraft
26 and aircraft must show the name and address of the seller; the

1 name and address of the purchaser; the amount of the selling
2 price including the amount allowed by the retailer for
3 traded-in property, if any; the amount allowed by the retailer
4 for the traded-in tangible personal property, if any, to the
5 extent to which Section 2 of this Act allows an exemption for
6 the value of traded-in property; the balance payable after
7 deducting such trade-in allowance from the total selling price;
8 the amount of tax due from the retailer with respect to such
9 transaction; the amount of tax collected from the purchaser by
10 the retailer on such transaction (or satisfactory evidence that
11 such tax is not due in that particular instance, if that is
12 claimed to be the fact); the place and date of the sale, a
13 sufficient identification of the property sold, and such other
14 information as the Department may reasonably require.

15 Such transaction reporting return shall be filed not later
16 than 20 days after the date of delivery of the item that is
17 being sold, but may be filed by the retailer at any time sooner
18 than that if he chooses to do so. The transaction reporting
19 return and tax remittance or proof of exemption from the tax
20 that is imposed by this Act may be transmitted to the
21 Department by way of the State agency with which, or State
22 officer with whom, the tangible personal property must be
23 titled or registered (if titling or registration is required)
24 if the Department and such agency or State officer determine
25 that this procedure will expedite the processing of
26 applications for title or registration.

1 With each such transaction reporting return, the retailer
2 shall remit the proper amount of tax due (or shall submit
3 satisfactory evidence that the sale is not taxable if that is
4 the case), to the Department or its agents, whereupon the
5 Department shall issue, in the purchaser's name, a tax receipt
6 (or a certificate of exemption if the Department is satisfied
7 that the particular sale is tax exempt) which such purchaser
8 may submit to the agency with which, or State officer with
9 whom, he must title or register the tangible personal property
10 that is involved (if titling or registration is required) in
11 support of such purchaser's application for an Illinois
12 certificate or other evidence of title or registration to such
13 tangible personal property.

14 No retailer's failure or refusal to remit tax under this
15 Act precludes a user, who has paid the proper tax to the
16 retailer, from obtaining his certificate of title or other
17 evidence of title or registration (if titling or registration
18 is required) upon satisfying the Department that such user has
19 paid the proper tax (if tax is due) to the retailer. The
20 Department shall adopt appropriate rules to carry out the
21 mandate of this paragraph.

22 If the user who would otherwise pay tax to the retailer
23 wants the transaction reporting return filed and the payment of
24 tax or proof of exemption made to the Department before the
25 retailer is willing to take these actions and such user has not
26 paid the tax to the retailer, such user may certify to the fact

1 of such delay by the retailer, and may (upon the Department
2 being satisfied of the truth of such certification) transmit
3 the information required by the transaction reporting return
4 and the remittance for tax or proof of exemption directly to
5 the Department and obtain his tax receipt or exemption
6 determination, in which event the transaction reporting return
7 and tax remittance (if a tax payment was required) shall be
8 credited by the Department to the proper retailer's account
9 with the Department, but without the 2.1% or 1.75% discount
10 provided for in this Section being allowed. When the user pays
11 the tax directly to the Department, he shall pay the tax in the
12 same amount and in the same form in which it would be remitted
13 if the tax had been remitted to the Department by the retailer.

14 Where a retailer collects the tax with respect to the
15 selling price of tangible personal property which he sells and
16 the purchaser thereafter returns such tangible personal
17 property and the retailer refunds the selling price thereof to
18 the purchaser, such retailer shall also refund, to the
19 purchaser, the tax so collected from the purchaser. When filing
20 his return for the period in which he refunds such tax to the
21 purchaser, the retailer may deduct the amount of the tax so
22 refunded by him to the purchaser from any other use tax which
23 such retailer may be required to pay or remit to the
24 Department, as shown by such return, if the amount of the tax
25 to be deducted was previously remitted to the Department by
26 such retailer. If the retailer has not previously remitted the

1 amount of such tax to the Department, he is entitled to no
2 deduction under this Act upon refunding such tax to the
3 purchaser.

4 Any retailer filing a return under this Section shall also
5 include (for the purpose of paying tax thereon) the total tax
6 covered by such return upon the selling price of tangible
7 personal property purchased by him at retail from a retailer,
8 but as to which the tax imposed by this Act was not collected
9 from the retailer filing such return, and such retailer shall
10 remit the amount of such tax to the Department when filing such
11 return.

12 If experience indicates such action to be practicable, the
13 Department may prescribe and furnish a combination or joint
14 return which will enable retailers, who are required to file
15 returns hereunder and also under the Retailers' Occupation Tax
16 Act, to furnish all the return information required by both
17 Acts on the one form.

18 Where the retailer has more than one business registered
19 with the Department under separate registration under this Act,
20 such retailer may not file each return that is due as a single
21 return covering all such registered businesses, but shall file
22 separate returns for each such registered business.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the State and Local Sales Tax Reform Fund, a special
25 fund in the State Treasury which is hereby created, the net
26 revenue realized for the preceding month from the 1% tax on

1 sales of food for human consumption which is to be consumed off
2 the premises where it is sold (other than alcoholic beverages,
3 soft drinks and food which has been prepared for immediate
4 consumption) and prescription and nonprescription medicines,
5 drugs, medical appliances and insulin, urine testing
6 materials, syringes and needles used by diabetics.

7 Beginning January 1, 1990, each month the Department shall
8 pay into the County and Mass Transit District Fund 4% of the
9 net revenue realized for the preceding month from the 6.25%
10 general rate on the selling price of tangible personal property
11 which is purchased outside Illinois at retail from a retailer
12 and which is titled or registered by an agency of this State's
13 government.

14 Beginning January 1, 1990, each month the Department shall
15 pay into the State and Local Sales Tax Reform Fund, a special
16 fund in the State Treasury, 20% of the net revenue realized for
17 the preceding month from the 6.25% general rate on the selling
18 price of tangible personal property, other than tangible
19 personal property which is purchased outside Illinois at retail
20 from a retailer and which is titled or registered by an agency
21 of this State's government.

22 Beginning August 1, 2000, each month the Department shall
23 pay into the State and Local Sales Tax Reform Fund 100% of the
24 net revenue realized for the preceding month from the 1.25%
25 rate on the selling price of motor fuel and gasohol.

26 Beginning January 1, 1990, each month the Department shall

1 pay into the Local Government Tax Fund 16% of the net revenue
2 realized for the preceding month from the 6.25% general rate on
3 the selling price of tangible personal property which is
4 purchased outside Illinois at retail from a retailer and which
5 is titled or registered by an agency of this State's
6 government.

7 Beginning October 1, 2009, each month the Department shall
8 pay into the Capital Projects Fund an amount that is equal to
9 an amount estimated by the Department to represent 80% of the
10 net revenue realized for the preceding month from the sale of
11 candy, grooming and hygiene products, and soft drinks that had
12 been taxed at a rate of 1% prior to September 1, 2009 but that
13 is now taxed at 6.25%.

14 Of the remainder of the moneys received by the Department
15 pursuant to this Act, (a) 1.75% thereof shall be paid into the
16 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
17 and after July 1, 1989, 3.8% thereof shall be paid into the
18 Build Illinois Fund; provided, however, that if in any fiscal
19 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
20 may be, of the moneys received by the Department and required
21 to be paid into the Build Illinois Fund pursuant to Section 3
22 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
23 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
24 Service Occupation Tax Act, such Acts being hereinafter called
25 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
26 may be, of moneys being hereinafter called the "Tax Act

1 Amount", and (2) the amount transferred to the Build Illinois
2 Fund from the State and Local Sales Tax Reform Fund shall be
3 less than the Annual Specified Amount (as defined in Section 3
4 of the Retailers' Occupation Tax Act), an amount equal to the
5 difference shall be immediately paid into the Build Illinois
6 Fund from other moneys received by the Department pursuant to
7 the Tax Acts; and further provided, that if on the last
8 business day of any month the sum of (1) the Tax Act Amount
9 required to be deposited into the Build Illinois Bond Account
10 in the Build Illinois Fund during such month and (2) the amount
11 transferred during such month to the Build Illinois Fund from
12 the State and Local Sales Tax Reform Fund shall have been less
13 than 1/12 of the Annual Specified Amount, an amount equal to
14 the difference shall be immediately paid into the Build
15 Illinois Fund from other moneys received by the Department
16 pursuant to the Tax Acts; and, further provided, that in no
17 event shall the payments required under the preceding proviso
18 result in aggregate payments into the Build Illinois Fund
19 pursuant to this clause (b) for any fiscal year in excess of
20 the greater of (i) the Tax Act Amount or (ii) the Annual
21 Specified Amount for such fiscal year; and, further provided,
22 that the amounts payable into the Build Illinois Fund under
23 this clause (b) shall be payable only until such time as the
24 aggregate amount on deposit under each trust indenture securing
25 Bonds issued and outstanding pursuant to the Build Illinois
26 Bond Act is sufficient, taking into account any future

1 investment income, to fully provide, in accordance with such
2 indenture, for the defeasance of or the payment of the
3 principal of, premium, if any, and interest on the Bonds
4 secured by such indenture and on any Bonds expected to be
5 issued thereafter and all fees and costs payable with respect
6 thereto, all as certified by the Director of the Bureau of the
7 Budget (now Governor's Office of Management and Budget). If on
8 the last business day of any month in which Bonds are
9 outstanding pursuant to the Build Illinois Bond Act, the
10 aggregate of the moneys deposited in the Build Illinois Bond
11 Account in the Build Illinois Fund in such month shall be less
12 than the amount required to be transferred in such month from
13 the Build Illinois Bond Account to the Build Illinois Bond
14 Retirement and Interest Fund pursuant to Section 13 of the
15 Build Illinois Bond Act, an amount equal to such deficiency
16 shall be immediately paid from other moneys received by the
17 Department pursuant to the Tax Acts to the Build Illinois Fund;
18 provided, however, that any amounts paid to the Build Illinois
19 Fund in any fiscal year pursuant to this sentence shall be
20 deemed to constitute payments pursuant to clause (b) of the
21 preceding sentence and shall reduce the amount otherwise
22 payable for such fiscal year pursuant to clause (b) of the
23 preceding sentence. The moneys received by the Department
24 pursuant to this Act and required to be deposited into the
25 Build Illinois Fund are subject to the pledge, claim and charge
26 set forth in Section 12 of the Build Illinois Bond Act.

1 Subject to payment of amounts into the Build Illinois Fund
2 as provided in the preceding paragraph or in any amendment
3 thereto hereafter enacted, the following specified monthly
4 installment of the amount requested in the certificate of the
5 Chairman of the Metropolitan Pier and Exposition Authority
6 provided under Section 8.25f of the State Finance Act, but not
7 in excess of the sums designated as "Total Deposit", shall be
8 deposited in the aggregate from collections under Section 9 of
9 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
10 9 of the Service Occupation Tax Act, and Section 3 of the
11 Retailers' Occupation Tax Act into the McCormick Place
12 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
13		
14	1993	\$0
15	1994	53,000,000
16	1995	58,000,000
17	1996	61,000,000
18	1997	64,000,000
19	1998	68,000,000
20	1999	71,000,000
21	2000	75,000,000
22	2001	80,000,000
23	2002	93,000,000
24	2003	99,000,000
25	2004	103,000,000

1	2005	108,000,000
2	2006	113,000,000
3	2007	119,000,000
4	2008	126,000,000
5	2009	132,000,000
6	2010	139,000,000
7	2011	146,000,000
8	2012	153,000,000
9	2013	161,000,000
10	2014	170,000,000
11	2015	179,000,000
12	2016	189,000,000
13	2017	199,000,000
14	2018	210,000,000
15	2019	221,000,000
16	2020	233,000,000
17	2021	246,000,000
18	2022	260,000,000
19	2023 and	275,000,000
20	<u>2024</u>	<u>275,000,000</u>
21	<u>2025</u>	<u>275,000,000</u>
22	<u>2026</u>	<u>279,000,000</u>
23	<u>2027</u>	<u>292,000,000</u>
24	<u>2028</u>	<u>307,000,000</u>
25	<u>2029</u>	<u>322,000,000</u>
26	<u>2030</u>	<u>338,000,000</u>

1	<u>2031</u>	<u>350,000,000</u>
2	<u>2032</u>	<u>350,000,000</u>

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060 ~~2042~~.

11 Beginning July 20, 1993 and in each month of each fiscal
12 year thereafter, one-eighth of the amount requested in the
13 certificate of the Chairman of the Metropolitan Pier and
14 Exposition Authority for that fiscal year, less the amount
15 deposited into the McCormick Place Expansion Project Fund by
16 the State Treasurer in the respective month under subsection
17 (g) of Section 13 of the Metropolitan Pier and Exposition
18 Authority Act, plus cumulative deficiencies in the deposits
19 required under this Section for previous months and years,
20 shall be deposited into the McCormick Place Expansion Project
21 Fund, until the full amount requested for the fiscal year, but
22 not in excess of the amount specified above as "Total Deposit",
23 has been deposited.

24 Subject to payment of amounts into the Build Illinois Fund
25 and the McCormick Place Expansion Project Fund pursuant to the
26 preceding paragraphs or in any amendments thereto hereafter

1 enacted, beginning July 1, 1993, the Department shall each
2 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
3 the net revenue realized for the preceding month from the 6.25%
4 general rate on the selling price of tangible personal
5 property.

6 Subject to payment of amounts into the Build Illinois Fund
7 and the McCormick Place Expansion Project Fund pursuant to the
8 preceding paragraphs or in any amendments thereto hereafter
9 enacted, beginning with the receipt of the first report of
10 taxes paid by an eligible business and continuing for a 25-year
11 period, the Department shall each month pay into the Energy
12 Infrastructure Fund 80% of the net revenue realized from the
13 6.25% general rate on the selling price of Illinois-mined coal
14 that was sold to an eligible business. For purposes of this
15 paragraph, the term "eligible business" means a new electric
16 generating facility certified pursuant to Section 605-332 of
17 the Department of Commerce and Economic Opportunity Law of the
18 Civil Administrative Code of Illinois.

19 Of the remainder of the moneys received by the Department
20 pursuant to this Act, 75% thereof shall be paid into the State
21 Treasury and 25% shall be reserved in a special account and
22 used only for the transfer to the Common School Fund as part of
23 the monthly transfer from the General Revenue Fund in
24 accordance with Section 8a of the State Finance Act.

25 As soon as possible after the first day of each month, upon
26 certification of the Department of Revenue, the Comptroller

1 shall order transferred and the Treasurer shall transfer from
2 the General Revenue Fund to the Motor Fuel Tax Fund an amount
3 equal to 1.7% of 80% of the net revenue realized under this Act
4 for the second preceding month. Beginning April 1, 2000, this
5 transfer is no longer required and shall not be made.

6 Net revenue realized for a month shall be the revenue
7 collected by the State pursuant to this Act, less the amount
8 paid out during that month as refunds to taxpayers for
9 overpayment of liability.

10 For greater simplicity of administration, manufacturers,
11 importers and wholesalers whose products are sold at retail in
12 Illinois by numerous retailers, and who wish to do so, may
13 assume the responsibility for accounting and paying to the
14 Department all tax accruing under this Act with respect to such
15 sales, if the retailers who are affected do not make written
16 objection to the Department to this arrangement.

17 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

18 Section 15. The Service Use Tax Act is amended by changing
19 Section 9 as follows:

20 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

21 Sec. 9. Each serviceman required or authorized to collect
22 the tax herein imposed shall pay to the Department the amount
23 of such tax (except as otherwise provided) at the time when he
24 is required to file his return for the period during which such

1 tax was collected, less a discount of 2.1% prior to January 1,
2 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
3 year, whichever is greater, which is allowed to reimburse the
4 serviceman for expenses incurred in collecting the tax, keeping
5 records, preparing and filing returns, remitting the tax and
6 supplying data to the Department on request. A serviceman need
7 not remit that part of any tax collected by him to the extent
8 that he is required to pay and does pay the tax imposed by the
9 Service Occupation Tax Act with respect to his sale of service
10 involving the incidental transfer by him of the same property.

11 Except as provided hereinafter in this Section, on or
12 before the twentieth day of each calendar month, such
13 serviceman shall file a return for the preceding calendar month
14 in accordance with reasonable Rules and Regulations to be
15 promulgated by the Department. Such return shall be filed on a
16 form prescribed by the Department and shall contain such
17 information as the Department may reasonably require.

18 The Department may require returns to be filed on a
19 quarterly basis. If so required, a return for each calendar
20 quarter shall be filed on or before the twentieth day of the
21 calendar month following the end of such calendar quarter. The
22 taxpayer shall also file a return with the Department for each
23 of the first two months of each calendar quarter, on or before
24 the twentieth day of the following calendar month, stating:

- 25 1. The name of the seller;
- 26 2. The address of the principal place of business from

1 which he engages in business as a serviceman in this State;

2 3. The total amount of taxable receipts received by him
3 during the preceding calendar month, including receipts
4 from charge and time sales, but less all deductions allowed
5 by law;

6 4. The amount of credit provided in Section 2d of this
7 Act;

8 5. The amount of tax due;

9 5-5. The signature of the taxpayer; and

10 6. Such other reasonable information as the Department
11 may require.

12 If a taxpayer fails to sign a return within 30 days after
13 the proper notice and demand for signature by the Department,
14 the return shall be considered valid and any amount shown to be
15 due on the return shall be deemed assessed.

16 Beginning October 1, 1993, a taxpayer who has an average
17 monthly tax liability of \$150,000 or more shall make all
18 payments required by rules of the Department by electronic
19 funds transfer. Beginning October 1, 1994, a taxpayer who has
20 an average monthly tax liability of \$100,000 or more shall make
21 all payments required by rules of the Department by electronic
22 funds transfer. Beginning October 1, 1995, a taxpayer who has
23 an average monthly tax liability of \$50,000 or more shall make
24 all payments required by rules of the Department by electronic
25 funds transfer. Beginning October 1, 2000, a taxpayer who has
26 an annual tax liability of \$200,000 or more shall make all

1 payments required by rules of the Department by electronic
2 funds transfer. The term "annual tax liability" shall be the
3 sum of the taxpayer's liabilities under this Act, and under all
4 other State and local occupation and use tax laws administered
5 by the Department, for the immediately preceding calendar year.
6 The term "average monthly tax liability" means the sum of the
7 taxpayer's liabilities under this Act, and under all other
8 State and local occupation and use tax laws administered by the
9 Department, for the immediately preceding calendar year
10 divided by 12. Beginning on October 1, 2002, a taxpayer who has
11 a tax liability in the amount set forth in subsection (b) of
12 Section 2505-210 of the Department of Revenue Law shall make
13 all payments required by rules of the Department by electronic
14 funds transfer.

15 Before August 1 of each year beginning in 1993, the
16 Department shall notify all taxpayers required to make payments
17 by electronic funds transfer. All taxpayers required to make
18 payments by electronic funds transfer shall make those payments
19 for a minimum of one year beginning on October 1.

20 Any taxpayer not required to make payments by electronic
21 funds transfer may make payments by electronic funds transfer
22 with the permission of the Department.

23 All taxpayers required to make payment by electronic funds
24 transfer and any taxpayers authorized to voluntarily make
25 payments by electronic funds transfer shall make those payments
26 in the manner authorized by the Department.

1 The Department shall adopt such rules as are necessary to
2 effectuate a program of electronic funds transfer and the
3 requirements of this Section.

4 If the serviceman is otherwise required to file a monthly
5 return and if the serviceman's average monthly tax liability to
6 the Department does not exceed \$200, the Department may
7 authorize his returns to be filed on a quarter annual basis,
8 with the return for January, February and March of a given year
9 being due by April 20 of such year; with the return for April,
10 May and June of a given year being due by July 20 of such year;
11 with the return for July, August and September of a given year
12 being due by October 20 of such year, and with the return for
13 October, November and December of a given year being due by
14 January 20 of the following year.

15 If the serviceman is otherwise required to file a monthly
16 or quarterly return and if the serviceman's average monthly tax
17 liability to the Department does not exceed \$50, the Department
18 may authorize his returns to be filed on an annual basis, with
19 the return for a given year being due by January 20 of the
20 following year.

21 Such quarter annual and annual returns, as to form and
22 substance, shall be subject to the same requirements as monthly
23 returns.

24 Notwithstanding any other provision in this Act concerning
25 the time within which a serviceman may file his return, in the
26 case of any serviceman who ceases to engage in a kind of

1 business which makes him responsible for filing returns under
2 this Act, such serviceman shall file a final return under this
3 Act with the Department not more than 1 month after
4 discontinuing such business.

5 Where a serviceman collects the tax with respect to the
6 selling price of property which he sells and the purchaser
7 thereafter returns such property and the serviceman refunds the
8 selling price thereof to the purchaser, such serviceman shall
9 also refund, to the purchaser, the tax so collected from the
10 purchaser. When filing his return for the period in which he
11 refunds such tax to the purchaser, the serviceman may deduct
12 the amount of the tax so refunded by him to the purchaser from
13 any other Service Use Tax, Service Occupation Tax, retailers'
14 occupation tax or use tax which such serviceman may be required
15 to pay or remit to the Department, as shown by such return,
16 provided that the amount of the tax to be deducted shall
17 previously have been remitted to the Department by such
18 serviceman. If the serviceman shall not previously have
19 remitted the amount of such tax to the Department, he shall be
20 entitled to no deduction hereunder upon refunding such tax to
21 the purchaser.

22 Any serviceman filing a return hereunder shall also include
23 the total tax upon the selling price of tangible personal
24 property purchased for use by him as an incident to a sale of
25 service, and such serviceman shall remit the amount of such tax
26 to the Department when filing such return.

1 If experience indicates such action to be practicable, the
2 Department may prescribe and furnish a combination or joint
3 return which will enable servicemen, who are required to file
4 returns hereunder and also under the Service Occupation Tax
5 Act, to furnish all the return information required by both
6 Acts on the one form.

7 Where the serviceman has more than one business registered
8 with the Department under separate registration hereunder,
9 such serviceman shall not file each return that is due as a
10 single return covering all such registered businesses, but
11 shall file separate returns for each such registered business.

12 Beginning January 1, 1990, each month the Department shall
13 pay into the State and Local Tax Reform Fund, a special fund in
14 the State Treasury, the net revenue realized for the preceding
15 month from the 1% tax on sales of food for human consumption
16 which is to be consumed off the premises where it is sold
17 (other than alcoholic beverages, soft drinks and food which has
18 been prepared for immediate consumption) and prescription and
19 nonprescription medicines, drugs, medical appliances and
20 insulin, urine testing materials, syringes and needles used by
21 diabetics.

22 Beginning January 1, 1990, each month the Department shall
23 pay into the State and Local Sales Tax Reform Fund 20% of the
24 net revenue realized for the preceding month from the 6.25%
25 general rate on transfers of tangible personal property, other
26 than tangible personal property which is purchased outside

1 Illinois at retail from a retailer and which is titled or
2 registered by an agency of this State's government.

3 Beginning August 1, 2000, each month the Department shall
4 pay into the State and Local Sales Tax Reform Fund 100% of the
5 net revenue realized for the preceding month from the 1.25%
6 rate on the selling price of motor fuel and gasohol.

7 Beginning October 1, 2009, each month the Department shall
8 pay into the Capital Projects Fund an amount that is equal to
9 an amount estimated by the Department to represent 80% of the
10 net revenue realized for the preceding month from the sale of
11 candy, grooming and hygiene products, and soft drinks that had
12 been taxed at a rate of 1% prior to September 1, 2009 but that
13 is now taxed at 6.25%.

14 Of the remainder of the moneys received by the Department
15 pursuant to this Act, (a) 1.75% thereof shall be paid into the
16 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
17 and after July 1, 1989, 3.8% thereof shall be paid into the
18 Build Illinois Fund; provided, however, that if in any fiscal
19 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
20 may be, of the moneys received by the Department and required
21 to be paid into the Build Illinois Fund pursuant to Section 3
22 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
23 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
24 Service Occupation Tax Act, such Acts being hereinafter called
25 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
26 may be, of moneys being hereinafter called the "Tax Act

1 Amount", and (2) the amount transferred to the Build Illinois
2 Fund from the State and Local Sales Tax Reform Fund shall be
3 less than the Annual Specified Amount (as defined in Section 3
4 of the Retailers' Occupation Tax Act), an amount equal to the
5 difference shall be immediately paid into the Build Illinois
6 Fund from other moneys received by the Department pursuant to
7 the Tax Acts; and further provided, that if on the last
8 business day of any month the sum of (1) the Tax Act Amount
9 required to be deposited into the Build Illinois Bond Account
10 in the Build Illinois Fund during such month and (2) the amount
11 transferred during such month to the Build Illinois Fund from
12 the State and Local Sales Tax Reform Fund shall have been less
13 than 1/12 of the Annual Specified Amount, an amount equal to
14 the difference shall be immediately paid into the Build
15 Illinois Fund from other moneys received by the Department
16 pursuant to the Tax Acts; and, further provided, that in no
17 event shall the payments required under the preceding proviso
18 result in aggregate payments into the Build Illinois Fund
19 pursuant to this clause (b) for any fiscal year in excess of
20 the greater of (i) the Tax Act Amount or (ii) the Annual
21 Specified Amount for such fiscal year; and, further provided,
22 that the amounts payable into the Build Illinois Fund under
23 this clause (b) shall be payable only until such time as the
24 aggregate amount on deposit under each trust indenture securing
25 Bonds issued and outstanding pursuant to the Build Illinois
26 Bond Act is sufficient, taking into account any future

1 investment income, to fully provide, in accordance with such
2 indenture, for the defeasance of or the payment of the
3 principal of, premium, if any, and interest on the Bonds
4 secured by such indenture and on any Bonds expected to be
5 issued thereafter and all fees and costs payable with respect
6 thereto, all as certified by the Director of the Bureau of the
7 Budget (now Governor's Office of Management and Budget). If on
8 the last business day of any month in which Bonds are
9 outstanding pursuant to the Build Illinois Bond Act, the
10 aggregate of the moneys deposited in the Build Illinois Bond
11 Account in the Build Illinois Fund in such month shall be less
12 than the amount required to be transferred in such month from
13 the Build Illinois Bond Account to the Build Illinois Bond
14 Retirement and Interest Fund pursuant to Section 13 of the
15 Build Illinois Bond Act, an amount equal to such deficiency
16 shall be immediately paid from other moneys received by the
17 Department pursuant to the Tax Acts to the Build Illinois Fund;
18 provided, however, that any amounts paid to the Build Illinois
19 Fund in any fiscal year pursuant to this sentence shall be
20 deemed to constitute payments pursuant to clause (b) of the
21 preceding sentence and shall reduce the amount otherwise
22 payable for such fiscal year pursuant to clause (b) of the
23 preceding sentence. The moneys received by the Department
24 pursuant to this Act and required to be deposited into the
25 Build Illinois Fund are subject to the pledge, claim and charge
26 set forth in Section 12 of the Build Illinois Bond Act.

1 Subject to payment of amounts into the Build Illinois Fund
2 as provided in the preceding paragraph or in any amendment
3 thereto hereafter enacted, the following specified monthly
4 installment of the amount requested in the certificate of the
5 Chairman of the Metropolitan Pier and Exposition Authority
6 provided under Section 8.25f of the State Finance Act, but not
7 in excess of the sums designated as "Total Deposit", shall be
8 deposited in the aggregate from collections under Section 9 of
9 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
10 9 of the Service Occupation Tax Act, and Section 3 of the
11 Retailers' Occupation Tax Act into the McCormick Place
12 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
13		
14	1993	\$0
15	1994	53,000,000
16	1995	58,000,000
17	1996	61,000,000
18	1997	64,000,000
19	1998	68,000,000
20	1999	71,000,000
21	2000	75,000,000
22	2001	80,000,000
23	2002	93,000,000
24	2003	99,000,000
25	2004	103,000,000

1	2005	108,000,000
2	2006	113,000,000
3	2007	119,000,000
4	2008	126,000,000
5	2009	132,000,000
6	2010	139,000,000
7	2011	146,000,000
8	2012	153,000,000
9	2013	161,000,000
10	2014	170,000,000
11	2015	179,000,000
12	2016	189,000,000
13	2017	199,000,000
14	2018	210,000,000
15	2019	221,000,000
16	2020	233,000,000
17	2021	246,000,000
18	2022	260,000,000
19	2023 and	275,000,000
20	<u>2024</u>	<u>275,000,000</u>
21	<u>2025</u>	<u>275,000,000</u>
22	<u>2026</u>	<u>279,000,000</u>
23	<u>2027</u>	<u>292,000,000</u>
24	<u>2028</u>	<u>307,000,000</u>
25	<u>2029</u>	<u>322,000,000</u>
26	<u>2030</u>	<u>338,000,000</u>

1	<u>2031</u>	<u>350,000,000</u>
2	<u>2032</u>	<u>350,000,000</u>

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060 ~~2042~~.

11 Beginning July 20, 1993 and in each month of each fiscal
12 year thereafter, one-eighth of the amount requested in the
13 certificate of the Chairman of the Metropolitan Pier and
14 Exposition Authority for that fiscal year, less the amount
15 deposited into the McCormick Place Expansion Project Fund by
16 the State Treasurer in the respective month under subsection
17 (g) of Section 13 of the Metropolitan Pier and Exposition
18 Authority Act, plus cumulative deficiencies in the deposits
19 required under this Section for previous months and years,
20 shall be deposited into the McCormick Place Expansion Project
21 Fund, until the full amount requested for the fiscal year, but
22 not in excess of the amount specified above as "Total Deposit",
23 has been deposited.

24 Subject to payment of amounts into the Build Illinois Fund
25 and the McCormick Place Expansion Project Fund pursuant to the
26 preceding paragraphs or in any amendments thereto hereafter

1 enacted, beginning July 1, 1993, the Department shall each
2 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
3 the net revenue realized for the preceding month from the 6.25%
4 general rate on the selling price of tangible personal
5 property.

6 Subject to payment of amounts into the Build Illinois Fund
7 and the McCormick Place Expansion Project Fund pursuant to the
8 preceding paragraphs or in any amendments thereto hereafter
9 enacted, beginning with the receipt of the first report of
10 taxes paid by an eligible business and continuing for a 25-year
11 period, the Department shall each month pay into the Energy
12 Infrastructure Fund 80% of the net revenue realized from the
13 6.25% general rate on the selling price of Illinois-mined coal
14 that was sold to an eligible business. For purposes of this
15 paragraph, the term "eligible business" means a new electric
16 generating facility certified pursuant to Section 605-332 of
17 the Department of Commerce and Economic Opportunity Law of the
18 Civil Administrative Code of Illinois.

19 All remaining moneys received by the Department pursuant to
20 this Act shall be paid into the General Revenue Fund of the
21 State Treasury.

22 As soon as possible after the first day of each month, upon
23 certification of the Department of Revenue, the Comptroller
24 shall order transferred and the Treasurer shall transfer from
25 the General Revenue Fund to the Motor Fuel Tax Fund an amount
26 equal to 1.7% of 80% of the net revenue realized under this Act

1 for the second preceding month. Beginning April 1, 2000, this
2 transfer is no longer required and shall not be made.

3 Net revenue realized for a month shall be the revenue
4 collected by the State pursuant to this Act, less the amount
5 paid out during that month as refunds to taxpayers for
6 overpayment of liability.

7 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

8 Section 20. The Service Occupation Tax Act is amended by
9 changing Section 9 as follows:

10 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

11 Sec. 9. Each serviceman required or authorized to collect
12 the tax herein imposed shall pay to the Department the amount
13 of such tax at the time when he is required to file his return
14 for the period during which such tax was collectible, less a
15 discount of 2.1% prior to January 1, 1990, and 1.75% on and
16 after January 1, 1990, or \$5 per calendar year, whichever is
17 greater, which is allowed to reimburse the serviceman for
18 expenses incurred in collecting the tax, keeping records,
19 preparing and filing returns, remitting the tax and supplying
20 data to the Department on request.

21 Where such tangible personal property is sold under a
22 conditional sales contract, or under any other form of sale
23 wherein the payment of the principal sum, or a part thereof, is
24 extended beyond the close of the period for which the return is

1 filed, the serviceman, in collecting the tax may collect, for
2 each tax return period, only the tax applicable to the part of
3 the selling price actually received during such tax return
4 period.

5 Except as provided hereinafter in this Section, on or
6 before the twentieth day of each calendar month, such
7 serviceman shall file a return for the preceding calendar month
8 in accordance with reasonable rules and regulations to be
9 promulgated by the Department of Revenue. Such return shall be
10 filed on a form prescribed by the Department and shall contain
11 such information as the Department may reasonably require.

12 The Department may require returns to be filed on a
13 quarterly basis. If so required, a return for each calendar
14 quarter shall be filed on or before the twentieth day of the
15 calendar month following the end of such calendar quarter. The
16 taxpayer shall also file a return with the Department for each
17 of the first two months of each calendar quarter, on or before
18 the twentieth day of the following calendar month, stating:

- 19 1. The name of the seller;
- 20 2. The address of the principal place of business from
21 which he engages in business as a serviceman in this State;
- 22 3. The total amount of taxable receipts received by him
23 during the preceding calendar month, including receipts
24 from charge and time sales, but less all deductions allowed
25 by law;
- 26 4. The amount of credit provided in Section 2d of this

1 Act;

2 5. The amount of tax due;

3 5-5. The signature of the taxpayer; and

4 6. Such other reasonable information as the Department
5 may require.

6 If a taxpayer fails to sign a return within 30 days after
7 the proper notice and demand for signature by the Department,
8 the return shall be considered valid and any amount shown to be
9 due on the return shall be deemed assessed.

10 Prior to October 1, 2003, and on and after September 1,
11 2004 a serviceman may accept a Manufacturer's Purchase Credit
12 certification from a purchaser in satisfaction of Service Use
13 Tax as provided in Section 3-70 of the Service Use Tax Act if
14 the purchaser provides the appropriate documentation as
15 required by Section 3-70 of the Service Use Tax Act. A
16 Manufacturer's Purchase Credit certification, accepted prior
17 to October 1, 2003 or on or after September 1, 2004 by a
18 serviceman as provided in Section 3-70 of the Service Use Tax
19 Act, may be used by that serviceman to satisfy Service
20 Occupation Tax liability in the amount claimed in the
21 certification, not to exceed 6.25% of the receipts subject to
22 tax from a qualifying purchase. A Manufacturer's Purchase
23 Credit reported on any original or amended return filed under
24 this Act after October 20, 2003 for reporting periods prior to
25 September 1, 2004 shall be disallowed. Manufacturer's Purchase
26 Credit reported on annual returns due on or after January 1,

1 2005 will be disallowed for periods prior to September 1, 2004.
2 No Manufacturer's Purchase Credit may be used after September
3 30, 2003 through August 31, 2004 to satisfy any tax liability
4 imposed under this Act, including any audit liability.

5 If the serviceman's average monthly tax liability to the
6 Department does not exceed \$200, the Department may authorize
7 his returns to be filed on a quarter annual basis, with the
8 return for January, February and March of a given year being
9 due by April 20 of such year; with the return for April, May
10 and June of a given year being due by July 20 of such year; with
11 the return for July, August and September of a given year being
12 due by October 20 of such year, and with the return for
13 October, November and December of a given year being due by
14 January 20 of the following year.

15 If the serviceman's average monthly tax liability to the
16 Department does not exceed \$50, the Department may authorize
17 his returns to be filed on an annual basis, with the return for
18 a given year being due by January 20 of the following year.

19 Such quarter annual and annual returns, as to form and
20 substance, shall be subject to the same requirements as monthly
21 returns.

22 Notwithstanding any other provision in this Act concerning
23 the time within which a serviceman may file his return, in the
24 case of any serviceman who ceases to engage in a kind of
25 business which makes him responsible for filing returns under
26 this Act, such serviceman shall file a final return under this

1 Act with the Department not more than 1 month after
2 discontinuing such business.

3 Beginning October 1, 1993, a taxpayer who has an average
4 monthly tax liability of \$150,000 or more shall make all
5 payments required by rules of the Department by electronic
6 funds transfer. Beginning October 1, 1994, a taxpayer who has
7 an average monthly tax liability of \$100,000 or more shall make
8 all payments required by rules of the Department by electronic
9 funds transfer. Beginning October 1, 1995, a taxpayer who has
10 an average monthly tax liability of \$50,000 or more shall make
11 all payments required by rules of the Department by electronic
12 funds transfer. Beginning October 1, 2000, a taxpayer who has
13 an annual tax liability of \$200,000 or more shall make all
14 payments required by rules of the Department by electronic
15 funds transfer. The term "annual tax liability" shall be the
16 sum of the taxpayer's liabilities under this Act, and under all
17 other State and local occupation and use tax laws administered
18 by the Department, for the immediately preceding calendar year.
19 The term "average monthly tax liability" means the sum of the
20 taxpayer's liabilities under this Act, and under all other
21 State and local occupation and use tax laws administered by the
22 Department, for the immediately preceding calendar year
23 divided by 12. Beginning on October 1, 2002, a taxpayer who has
24 a tax liability in the amount set forth in subsection (b) of
25 Section 2505-210 of the Department of Revenue Law shall make
26 all payments required by rules of the Department by electronic

1 funds transfer.

2 Before August 1 of each year beginning in 1993, the
3 Department shall notify all taxpayers required to make payments
4 by electronic funds transfer. All taxpayers required to make
5 payments by electronic funds transfer shall make those payments
6 for a minimum of one year beginning on October 1.

7 Any taxpayer not required to make payments by electronic
8 funds transfer may make payments by electronic funds transfer
9 with the permission of the Department.

10 All taxpayers required to make payment by electronic funds
11 transfer and any taxpayers authorized to voluntarily make
12 payments by electronic funds transfer shall make those payments
13 in the manner authorized by the Department.

14 The Department shall adopt such rules as are necessary to
15 effectuate a program of electronic funds transfer and the
16 requirements of this Section.

17 Where a serviceman collects the tax with respect to the
18 selling price of tangible personal property which he sells and
19 the purchaser thereafter returns such tangible personal
20 property and the serviceman refunds the selling price thereof
21 to the purchaser, such serviceman shall also refund, to the
22 purchaser, the tax so collected from the purchaser. When filing
23 his return for the period in which he refunds such tax to the
24 purchaser, the serviceman may deduct the amount of the tax so
25 refunded by him to the purchaser from any other Service
26 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or

1 Use Tax which such serviceman may be required to pay or remit
2 to the Department, as shown by such return, provided that the
3 amount of the tax to be deducted shall previously have been
4 remitted to the Department by such serviceman. If the
5 serviceman shall not previously have remitted the amount of
6 such tax to the Department, he shall be entitled to no
7 deduction hereunder upon refunding such tax to the purchaser.

8 If experience indicates such action to be practicable, the
9 Department may prescribe and furnish a combination or joint
10 return which will enable servicemen, who are required to file
11 returns hereunder and also under the Retailers' Occupation Tax
12 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
13 the return information required by all said Acts on the one
14 form.

15 Where the serviceman has more than one business registered
16 with the Department under separate registrations hereunder,
17 such serviceman shall file separate returns for each registered
18 business.

19 Beginning January 1, 1990, each month the Department shall
20 pay into the Local Government Tax Fund the revenue realized for
21 the preceding month from the 1% tax on sales of food for human
22 consumption which is to be consumed off the premises where it
23 is sold (other than alcoholic beverages, soft drinks and food
24 which has been prepared for immediate consumption) and
25 prescription and nonprescription medicines, drugs, medical
26 appliances and insulin, urine testing materials, syringes and

1 needles used by diabetics.

2 Beginning January 1, 1990, each month the Department shall
3 pay into the County and Mass Transit District Fund 4% of the
4 revenue realized for the preceding month from the 6.25% general
5 rate.

6 Beginning August 1, 2000, each month the Department shall
7 pay into the County and Mass Transit District Fund 20% of the
8 net revenue realized for the preceding month from the 1.25%
9 rate on the selling price of motor fuel and gasohol.

10 Beginning January 1, 1990, each month the Department shall
11 pay into the Local Government Tax Fund 16% of the revenue
12 realized for the preceding month from the 6.25% general rate on
13 transfers of tangible personal property.

14 Beginning August 1, 2000, each month the Department shall
15 pay into the Local Government Tax Fund 80% of the net revenue
16 realized for the preceding month from the 1.25% rate on the
17 selling price of motor fuel and gasohol.

18 Beginning October 1, 2009, each month the Department shall
19 pay into the Capital Projects Fund an amount that is equal to
20 an amount estimated by the Department to represent 80% of the
21 net revenue realized for the preceding month from the sale of
22 candy, grooming and hygiene products, and soft drinks that had
23 been taxed at a rate of 1% prior to September 1, 2009 but that
24 is now taxed at 6.25%.

25 Of the remainder of the moneys received by the Department
26 pursuant to this Act, (a) 1.75% thereof shall be paid into the

1 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
2 and after July 1, 1989, 3.8% thereof shall be paid into the
3 Build Illinois Fund; provided, however, that if in any fiscal
4 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
5 may be, of the moneys received by the Department and required
6 to be paid into the Build Illinois Fund pursuant to Section 3
7 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
8 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
9 Service Occupation Tax Act, such Acts being hereinafter called
10 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
11 may be, of moneys being hereinafter called the "Tax Act
12 Amount", and (2) the amount transferred to the Build Illinois
13 Fund from the State and Local Sales Tax Reform Fund shall be
14 less than the Annual Specified Amount (as defined in Section 3
15 of the Retailers' Occupation Tax Act), an amount equal to the
16 difference shall be immediately paid into the Build Illinois
17 Fund from other moneys received by the Department pursuant to
18 the Tax Acts; and further provided, that if on the last
19 business day of any month the sum of (1) the Tax Act Amount
20 required to be deposited into the Build Illinois Account in the
21 Build Illinois Fund during such month and (2) the amount
22 transferred during such month to the Build Illinois Fund from
23 the State and Local Sales Tax Reform Fund shall have been less
24 than 1/12 of the Annual Specified Amount, an amount equal to
25 the difference shall be immediately paid into the Build
26 Illinois Fund from other moneys received by the Department

1 pursuant to the Tax Acts; and, further provided, that in no
2 event shall the payments required under the preceding proviso
3 result in aggregate payments into the Build Illinois Fund
4 pursuant to this clause (b) for any fiscal year in excess of
5 the greater of (i) the Tax Act Amount or (ii) the Annual
6 Specified Amount for such fiscal year; and, further provided,
7 that the amounts payable into the Build Illinois Fund under
8 this clause (b) shall be payable only until such time as the
9 aggregate amount on deposit under each trust indenture securing
10 Bonds issued and outstanding pursuant to the Build Illinois
11 Bond Act is sufficient, taking into account any future
12 investment income, to fully provide, in accordance with such
13 indenture, for the defeasance of or the payment of the
14 principal of, premium, if any, and interest on the Bonds
15 secured by such indenture and on any Bonds expected to be
16 issued thereafter and all fees and costs payable with respect
17 thereto, all as certified by the Director of the Bureau of the
18 Budget (now Governor's Office of Management and Budget). If on
19 the last business day of any month in which Bonds are
20 outstanding pursuant to the Build Illinois Bond Act, the
21 aggregate of the moneys deposited in the Build Illinois Bond
22 Account in the Build Illinois Fund in such month shall be less
23 than the amount required to be transferred in such month from
24 the Build Illinois Bond Account to the Build Illinois Bond
25 Retirement and Interest Fund pursuant to Section 13 of the
26 Build Illinois Bond Act, an amount equal to such deficiency

1 shall be immediately paid from other moneys received by the
 2 Department pursuant to the Tax Acts to the Build Illinois Fund;
 3 provided, however, that any amounts paid to the Build Illinois
 4 Fund in any fiscal year pursuant to this sentence shall be
 5 deemed to constitute payments pursuant to clause (b) of the
 6 preceding sentence and shall reduce the amount otherwise
 7 payable for such fiscal year pursuant to clause (b) of the
 8 preceding sentence. The moneys received by the Department
 9 pursuant to this Act and required to be deposited into the
 10 Build Illinois Fund are subject to the pledge, claim and charge
 11 set forth in Section 12 of the Build Illinois Bond Act.

12 Subject to payment of amounts into the Build Illinois Fund
 13 as provided in the preceding paragraph or in any amendment
 14 thereto hereafter enacted, the following specified monthly
 15 installment of the amount requested in the certificate of the
 16 Chairman of the Metropolitan Pier and Exposition Authority
 17 provided under Section 8.25f of the State Finance Act, but not
 18 in excess of the sums designated as "Total Deposit", shall be
 19 deposited in the aggregate from collections under Section 9 of
 20 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 21 9 of the Service Occupation Tax Act, and Section 3 of the
 22 Retailers' Occupation Tax Act into the McCormick Place
 23 Expansion Project Fund in the specified fiscal years.

24	Fiscal Year	Total Deposit
25	1993	\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

1	2020	233,000,000
2	2021	246,000,000
3	2022	260,000,000
4	2023 and	275,000,000
5	<u>2024</u>	<u>275,000,000</u>
6	<u>2025</u>	<u>275,000,000</u>
7	<u>2026</u>	<u>279,000,000</u>
8	<u>2027</u>	<u>292,000,000</u>
9	<u>2028</u>	<u>307,000,000</u>
10	<u>2029</u>	<u>322,000,000</u>
11	<u>2030</u>	<u>338,000,000</u>
12	<u>2031</u>	<u>350,000,000</u>
13	<u>2032</u>	<u>350,000,000</u>

14 and

15 each fiscal year
16 thereafter that bonds
17 are outstanding under
18 Section 13.2 of the
19 Metropolitan Pier and
20 Exposition Authority Act,
21 but not after fiscal year 2060 ~~2042~~.

22 Beginning July 20, 1993 and in each month of each fiscal
23 year thereafter, one-eighth of the amount requested in the
24 certificate of the Chairman of the Metropolitan Pier and
25 Exposition Authority for that fiscal year, less the amount
26 deposited into the McCormick Place Expansion Project Fund by

1 the State Treasurer in the respective month under subsection
2 (g) of Section 13 of the Metropolitan Pier and Exposition
3 Authority Act, plus cumulative deficiencies in the deposits
4 required under this Section for previous months and years,
5 shall be deposited into the McCormick Place Expansion Project
6 Fund, until the full amount requested for the fiscal year, but
7 not in excess of the amount specified above as "Total Deposit",
8 has been deposited.

9 Subject to payment of amounts into the Build Illinois Fund
10 and the McCormick Place Expansion Project Fund pursuant to the
11 preceding paragraphs or in any amendments thereto hereafter
12 enacted, beginning July 1, 1993, the Department shall each
13 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
14 the net revenue realized for the preceding month from the 6.25%
15 general rate on the selling price of tangible personal
16 property.

17 Subject to payment of amounts into the Build Illinois Fund
18 and the McCormick Place Expansion Project Fund pursuant to the
19 preceding paragraphs or in any amendments thereto hereafter
20 enacted, beginning with the receipt of the first report of
21 taxes paid by an eligible business and continuing for a 25-year
22 period, the Department shall each month pay into the Energy
23 Infrastructure Fund 80% of the net revenue realized from the
24 6.25% general rate on the selling price of Illinois-mined coal
25 that was sold to an eligible business. For purposes of this
26 paragraph, the term "eligible business" means a new electric

1 generating facility certified pursuant to Section 605-332 of
2 the Department of Commerce and Economic Opportunity Law of the
3 Civil Administrative Code of Illinois.

4 Remaining moneys received by the Department pursuant to
5 this Act shall be paid into the General Revenue Fund of the
6 State Treasury.

7 The Department may, upon separate written notice to a
8 taxpayer, require the taxpayer to prepare and file with the
9 Department on a form prescribed by the Department within not
10 less than 60 days after receipt of the notice an annual
11 information return for the tax year specified in the notice.
12 Such annual return to the Department shall include a statement
13 of gross receipts as shown by the taxpayer's last Federal
14 income tax return. If the total receipts of the business as
15 reported in the Federal income tax return do not agree with the
16 gross receipts reported to the Department of Revenue for the
17 same period, the taxpayer shall attach to his annual return a
18 schedule showing a reconciliation of the 2 amounts and the
19 reasons for the difference. The taxpayer's annual return to the
20 Department shall also disclose the cost of goods sold by the
21 taxpayer during the year covered by such return, opening and
22 closing inventories of such goods for such year, cost of goods
23 used from stock or taken from stock and given away by the
24 taxpayer during such year, pay roll information of the
25 taxpayer's business during such year and any additional
26 reasonable information which the Department deems would be

1 helpful in determining the accuracy of the monthly, quarterly
2 or annual returns filed by such taxpayer as hereinbefore
3 provided for in this Section.

4 If the annual information return required by this Section
5 is not filed when and as required, the taxpayer shall be liable
6 as follows:

7 (i) Until January 1, 1994, the taxpayer shall be liable
8 for a penalty equal to 1/6 of 1% of the tax due from such
9 taxpayer under this Act during the period to be covered by
10 the annual return for each month or fraction of a month
11 until such return is filed as required, the penalty to be
12 assessed and collected in the same manner as any other
13 penalty provided for in this Act.

14 (ii) On and after January 1, 1994, the taxpayer shall
15 be liable for a penalty as described in Section 3-4 of the
16 Uniform Penalty and Interest Act.

17 The chief executive officer, proprietor, owner or highest
18 ranking manager shall sign the annual return to certify the
19 accuracy of the information contained therein. Any person who
20 willfully signs the annual return containing false or
21 inaccurate information shall be guilty of perjury and punished
22 accordingly. The annual return form prescribed by the
23 Department shall include a warning that the person signing the
24 return may be liable for perjury.

25 The foregoing portion of this Section concerning the filing
26 of an annual information return shall not apply to a serviceman

1 who is not required to file an income tax return with the
2 United States Government.

3 As soon as possible after the first day of each month, upon
4 certification of the Department of Revenue, the Comptroller
5 shall order transferred and the Treasurer shall transfer from
6 the General Revenue Fund to the Motor Fuel Tax Fund an amount
7 equal to 1.7% of 80% of the net revenue realized under this Act
8 for the second preceding month. Beginning April 1, 2000, this
9 transfer is no longer required and shall not be made.

10 Net revenue realized for a month shall be the revenue
11 collected by the State pursuant to this Act, less the amount
12 paid out during that month as refunds to taxpayers for
13 overpayment of liability.

14 For greater simplicity of administration, it shall be
15 permissible for manufacturers, importers and wholesalers whose
16 products are sold by numerous servicemen in Illinois, and who
17 wish to do so, to assume the responsibility for accounting and
18 paying to the Department all tax accruing under this Act with
19 respect to such sales, if the servicemen who are affected do
20 not make written objection to the Department to this
21 arrangement.

22 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

23 Section 25. The Retailers' Occupation Tax Act is amended by
24 changing Section 3 as follows:

1 (35 ILCS 120/3) (from Ch. 120, par. 442)

2 Sec. 3. Except as provided in this Section, on or before
3 the twentieth day of each calendar month, every person engaged
4 in the business of selling tangible personal property at retail
5 in this State during the preceding calendar month shall file a
6 return with the Department, stating:

7 1. The name of the seller;

8 2. His residence address and the address of his
9 principal place of business and the address of the
10 principal place of business (if that is a different
11 address) from which he engages in the business of selling
12 tangible personal property at retail in this State;

13 3. Total amount of receipts received by him during the
14 preceding calendar month or quarter, as the case may be,
15 from sales of tangible personal property, and from services
16 furnished, by him during such preceding calendar month or
17 quarter;

18 4. Total amount received by him during the preceding
19 calendar month or quarter on charge and time sales of
20 tangible personal property, and from services furnished,
21 by him prior to the month or quarter for which the return
22 is filed;

23 5. Deductions allowed by law;

24 6. Gross receipts which were received by him during the
25 preceding calendar month or quarter and upon the basis of
26 which the tax is imposed;

1 7. The amount of credit provided in Section 2d of this
2 Act;

3 8. The amount of tax due;

4 9. The signature of the taxpayer; and

5 10. Such other reasonable information as the
6 Department may require.

7 If a taxpayer fails to sign a return within 30 days after
8 the proper notice and demand for signature by the Department,
9 the return shall be considered valid and any amount shown to be
10 due on the return shall be deemed assessed.

11 Each return shall be accompanied by the statement of
12 prepaid tax issued pursuant to Section 2e for which credit is
13 claimed.

14 Prior to October 1, 2003, and on and after September 1,
15 2004 a retailer may accept a Manufacturer's Purchase Credit
16 certification from a purchaser in satisfaction of Use Tax as
17 provided in Section 3-85 of the Use Tax Act if the purchaser
18 provides the appropriate documentation as required by Section
19 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
20 certification, accepted by a retailer prior to October 1, 2003
21 and on and after September 1, 2004 as provided in Section 3-85
22 of the Use Tax Act, may be used by that retailer to satisfy
23 Retailers' Occupation Tax liability in the amount claimed in
24 the certification, not to exceed 6.25% of the receipts subject
25 to tax from a qualifying purchase. A Manufacturer's Purchase
26 Credit reported on any original or amended return filed under

1 this Act after October 20, 2003 for reporting periods prior to
2 September 1, 2004 shall be disallowed. Manufacturer's
3 Purchaser Credit reported on annual returns due on or after
4 January 1, 2005 will be disallowed for periods prior to
5 September 1, 2004. No Manufacturer's Purchase Credit may be
6 used after September 30, 2003 through August 31, 2004 to
7 satisfy any tax liability imposed under this Act, including any
8 audit liability.

9 The Department may require returns to be filed on a
10 quarterly basis. If so required, a return for each calendar
11 quarter shall be filed on or before the twentieth day of the
12 calendar month following the end of such calendar quarter. The
13 taxpayer shall also file a return with the Department for each
14 of the first two months of each calendar quarter, on or before
15 the twentieth day of the following calendar month, stating:

16 1. The name of the seller;

17 2. The address of the principal place of business from
18 which he engages in the business of selling tangible
19 personal property at retail in this State;

20 3. The total amount of taxable receipts received by him
21 during the preceding calendar month from sales of tangible
22 personal property by him during such preceding calendar
23 month, including receipts from charge and time sales, but
24 less all deductions allowed by law;

25 4. The amount of credit provided in Section 2d of this
26 Act;

1 5. The amount of tax due; and

2 6. Such other reasonable information as the Department
3 may require.

4 Beginning on October 1, 2003, any person who is not a
5 licensed distributor, importing distributor, or manufacturer,
6 as defined in the Liquor Control Act of 1934, but is engaged in
7 the business of selling, at retail, alcoholic liquor shall file
8 a statement with the Department of Revenue, in a format and at
9 a time prescribed by the Department, showing the total amount
10 paid for alcoholic liquor purchased during the preceding month
11 and such other information as is reasonably required by the
12 Department. The Department may adopt rules to require that this
13 statement be filed in an electronic or telephonic format. Such
14 rules may provide for exceptions from the filing requirements
15 of this paragraph. For the purposes of this paragraph, the term
16 "alcoholic liquor" shall have the meaning prescribed in the
17 Liquor Control Act of 1934.

18 Beginning on October 1, 2003, every distributor, importing
19 distributor, and manufacturer of alcoholic liquor as defined in
20 the Liquor Control Act of 1934, shall file a statement with the
21 Department of Revenue, no later than the 10th day of the month
22 for the preceding month during which transactions occurred, by
23 electronic means, showing the total amount of gross receipts
24 from the sale of alcoholic liquor sold or distributed during
25 the preceding month to purchasers; identifying the purchaser to
26 whom it was sold or distributed; the purchaser's tax

1 registration number; and such other information reasonably
2 required by the Department. A distributor, importing
3 distributor, or manufacturer of alcoholic liquor must
4 personally deliver, mail, or provide by electronic means to
5 each retailer listed on the monthly statement a report
6 containing a cumulative total of that distributor's, importing
7 distributor's, or manufacturer's total sales of alcoholic
8 liquor to that retailer no later than the 10th day of the month
9 for the preceding month during which the transaction occurred.
10 The distributor, importing distributor, or manufacturer shall
11 notify the retailer as to the method by which the distributor,
12 importing distributor, or manufacturer will provide the sales
13 information. If the retailer is unable to receive the sales
14 information by electronic means, the distributor, importing
15 distributor, or manufacturer shall furnish the sales
16 information by personal delivery or by mail. For purposes of
17 this paragraph, the term "electronic means" includes, but is
18 not limited to, the use of a secure Internet website, e-mail,
19 or facsimile.

20 If a total amount of less than \$1 is payable, refundable or
21 creditable, such amount shall be disregarded if it is less than
22 50 cents and shall be increased to \$1 if it is 50 cents or more.

23 Beginning October 1, 1993, a taxpayer who has an average
24 monthly tax liability of \$150,000 or more shall make all
25 payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 1994, a taxpayer who has

1 an average monthly tax liability of \$100,000 or more shall make
2 all payments required by rules of the Department by electronic
3 funds transfer. Beginning October 1, 1995, a taxpayer who has
4 an average monthly tax liability of \$50,000 or more shall make
5 all payments required by rules of the Department by electronic
6 funds transfer. Beginning October 1, 2000, a taxpayer who has
7 an annual tax liability of \$200,000 or more shall make all
8 payments required by rules of the Department by electronic
9 funds transfer. The term "annual tax liability" shall be the
10 sum of the taxpayer's liabilities under this Act, and under all
11 other State and local occupation and use tax laws administered
12 by the Department, for the immediately preceding calendar year.
13 The term "average monthly tax liability" shall be the sum of
14 the taxpayer's liabilities under this Act, and under all other
15 State and local occupation and use tax laws administered by the
16 Department, for the immediately preceding calendar year
17 divided by 12. Beginning on October 1, 2002, a taxpayer who has
18 a tax liability in the amount set forth in subsection (b) of
19 Section 2505-210 of the Department of Revenue Law shall make
20 all payments required by rules of the Department by electronic
21 funds transfer.

22 Before August 1 of each year beginning in 1993, the
23 Department shall notify all taxpayers required to make payments
24 by electronic funds transfer. All taxpayers required to make
25 payments by electronic funds transfer shall make those payments
26 for a minimum of one year beginning on October 1.

1 Any taxpayer not required to make payments by electronic
2 funds transfer may make payments by electronic funds transfer
3 with the permission of the Department.

4 All taxpayers required to make payment by electronic funds
5 transfer and any taxpayers authorized to voluntarily make
6 payments by electronic funds transfer shall make those payments
7 in the manner authorized by the Department.

8 The Department shall adopt such rules as are necessary to
9 effectuate a program of electronic funds transfer and the
10 requirements of this Section.

11 Any amount which is required to be shown or reported on any
12 return or other document under this Act shall, if such amount
13 is not a whole-dollar amount, be increased to the nearest
14 whole-dollar amount in any case where the fractional part of a
15 dollar is 50 cents or more, and decreased to the nearest
16 whole-dollar amount where the fractional part of a dollar is
17 less than 50 cents.

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

1 October, November and December of a given year being due by
2 January 20 of the following year.

3 If the retailer is otherwise required to file a monthly or
4 quarterly return and if the retailer's average monthly tax
5 liability with the Department does not exceed \$50, the
6 Department may authorize his returns to be filed on an annual
7 basis, with the return for a given year being due by January 20
8 of the following year.

9 Such quarter annual and annual returns, as to form and
10 substance, shall be subject to the same requirements as monthly
11 returns.

12 Notwithstanding any other provision in this Act concerning
13 the time within which a retailer may file his return, in the
14 case of any retailer who ceases to engage in a kind of business
15 which makes him responsible for filing returns under this Act,
16 such retailer shall file a final return under this Act with the
17 Department not more than one month after discontinuing such
18 business.

19 Where the same person has more than one business registered
20 with the Department under separate registrations under this
21 Act, such person may not file each return that is due as a
22 single return covering all such registered businesses, but
23 shall file separate returns for each such registered business.

24 In addition, with respect to motor vehicles, watercraft,
25 aircraft, and trailers that are required to be registered with
26 an agency of this State, every retailer selling this kind of

1 tangible personal property shall file, with the Department,
2 upon a form to be prescribed and supplied by the Department, a
3 separate return for each such item of tangible personal
4 property which the retailer sells, except that if, in the same
5 transaction, (i) a retailer of aircraft, watercraft, motor
6 vehicles or trailers transfers more than one aircraft,
7 watercraft, motor vehicle or trailer to another aircraft,
8 watercraft, motor vehicle retailer or trailer retailer for the
9 purpose of resale or (ii) a retailer of aircraft, watercraft,
10 motor vehicles, or trailers transfers more than one aircraft,
11 watercraft, motor vehicle, or trailer to a purchaser for use as
12 a qualifying rolling stock as provided in Section 2-5 of this
13 Act, then that seller may report the transfer of all aircraft,
14 watercraft, motor vehicles or trailers involved in that
15 transaction to the Department on the same uniform
16 invoice-transaction reporting return form. For purposes of
17 this Section, "watercraft" means a Class 2, Class 3, or Class 4
18 watercraft as defined in Section 3-2 of the Boat Registration
19 and Safety Act, a personal watercraft, or any boat equipped
20 with an inboard motor.

21 Any retailer who sells only motor vehicles, watercraft,
22 aircraft, or trailers that are required to be registered with
23 an agency of this State, so that all retailers' occupation tax
24 liability is required to be reported, and is reported, on such
25 transaction reporting returns and who is not otherwise required
26 to file monthly or quarterly returns, need not file monthly or

1 quarterly returns. However, those retailers shall be required
2 to file returns on an annual basis.

3 The transaction reporting return, in the case of motor
4 vehicles or trailers that are required to be registered with an
5 agency of this State, shall be the same document as the Uniform
6 Invoice referred to in Section 5-402 of The Illinois Vehicle
7 Code and must show the name and address of the seller; the name
8 and address of the purchaser; the amount of the selling price
9 including the amount allowed by the retailer for traded-in
10 property, if any; the amount allowed by the retailer for the
11 traded-in tangible personal property, if any, to the extent to
12 which Section 1 of this Act allows an exemption for the value
13 of traded-in property; the balance payable after deducting such
14 trade-in allowance from the total selling price; the amount of
15 tax due from the retailer with respect to such transaction; the
16 amount of tax collected from the purchaser by the retailer on
17 such transaction (or satisfactory evidence that such tax is not
18 due in that particular instance, if that is claimed to be the
19 fact); the place and date of the sale; a sufficient
20 identification of the property sold; such other information as
21 is required in Section 5-402 of The Illinois Vehicle Code, and
22 such other information as the Department may reasonably
23 require.

24 The transaction reporting return in the case of watercraft
25 or aircraft must show the name and address of the seller; the
26 name and address of the purchaser; the amount of the selling

1 price including the amount allowed by the retailer for
2 traded-in property, if any; the amount allowed by the retailer
3 for the traded-in tangible personal property, if any, to the
4 extent to which Section 1 of this Act allows an exemption for
5 the value of traded-in property; the balance payable after
6 deducting such trade-in allowance from the total selling price;
7 the amount of tax due from the retailer with respect to such
8 transaction; the amount of tax collected from the purchaser by
9 the retailer on such transaction (or satisfactory evidence that
10 such tax is not due in that particular instance, if that is
11 claimed to be the fact); the place and date of the sale, a
12 sufficient identification of the property sold, and such other
13 information as the Department may reasonably require.

14 Such transaction reporting return shall be filed not later
15 than 20 days after the day of delivery of the item that is
16 being sold, but may be filed by the retailer at any time sooner
17 than that if he chooses to do so. The transaction reporting
18 return and tax remittance or proof of exemption from the
19 Illinois use tax may be transmitted to the Department by way of
20 the State agency with which, or State officer with whom the
21 tangible personal property must be titled or registered (if
22 titling or registration is required) if the Department and such
23 agency or State officer determine that this procedure will
24 expedite the processing of applications for title or
25 registration.

26 With each such transaction reporting return, the retailer

1 shall remit the proper amount of tax due (or shall submit
2 satisfactory evidence that the sale is not taxable if that is
3 the case), to the Department or its agents, whereupon the
4 Department shall issue, in the purchaser's name, a use tax
5 receipt (or a certificate of exemption if the Department is
6 satisfied that the particular sale is tax exempt) which such
7 purchaser may submit to the agency with which, or State officer
8 with whom, he must title or register the tangible personal
9 property that is involved (if titling or registration is
10 required) in support of such purchaser's application for an
11 Illinois certificate or other evidence of title or registration
12 to such tangible personal property.

13 No retailer's failure or refusal to remit tax under this
14 Act precludes a user, who has paid the proper tax to the
15 retailer, from obtaining his certificate of title or other
16 evidence of title or registration (if titling or registration
17 is required) upon satisfying the Department that such user has
18 paid the proper tax (if tax is due) to the retailer. The
19 Department shall adopt appropriate rules to carry out the
20 mandate of this paragraph.

21 If the user who would otherwise pay tax to the retailer
22 wants the transaction reporting return filed and the payment of
23 the tax or proof of exemption made to the Department before the
24 retailer is willing to take these actions and such user has not
25 paid the tax to the retailer, such user may certify to the fact
26 of such delay by the retailer and may (upon the Department

1 being satisfied of the truth of such certification) transmit
2 the information required by the transaction reporting return
3 and the remittance for tax or proof of exemption directly to
4 the Department and obtain his tax receipt or exemption
5 determination, in which event the transaction reporting return
6 and tax remittance (if a tax payment was required) shall be
7 credited by the Department to the proper retailer's account
8 with the Department, but without the 2.1% or 1.75% discount
9 provided for in this Section being allowed. When the user pays
10 the tax directly to the Department, he shall pay the tax in the
11 same amount and in the same form in which it would be remitted
12 if the tax had been remitted to the Department by the retailer.

13 Refunds made by the seller during the preceding return
14 period to purchasers, on account of tangible personal property
15 returned to the seller, shall be allowed as a deduction under
16 subdivision 5 of his monthly or quarterly return, as the case
17 may be, in case the seller had theretofore included the
18 receipts from the sale of such tangible personal property in a
19 return filed by him and had paid the tax imposed by this Act
20 with respect to such receipts.

21 Where the seller is a corporation, the return filed on
22 behalf of such corporation shall be signed by the president,
23 vice-president, secretary or treasurer or by the properly
24 accredited agent of such corporation.

25 Where the seller is a limited liability company, the return
26 filed on behalf of the limited liability company shall be

1 signed by a manager, member, or properly accredited agent of
2 the limited liability company.

3 Except as provided in this Section, the retailer filing the
4 return under this Section shall, at the time of filing such
5 return, pay to the Department the amount of tax imposed by this
6 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
7 on and after January 1, 1990, or \$5 per calendar year,
8 whichever is greater, which is allowed to reimburse the
9 retailer for the expenses incurred in keeping records,
10 preparing and filing returns, remitting the tax and supplying
11 data to the Department on request. Any prepayment made pursuant
12 to Section 2d of this Act shall be included in the amount on
13 which such 2.1% or 1.75% discount is computed. In the case of
14 retailers who report and pay the tax on a transaction by
15 transaction basis, as provided in this Section, such discount
16 shall be taken with each such tax remittance instead of when
17 such retailer files his periodic return.

18 Before October 1, 2000, if the taxpayer's average monthly
19 tax liability to the Department under this Act, the Use Tax
20 Act, the Service Occupation Tax Act, and the Service Use Tax
21 Act, excluding any liability for prepaid sales tax to be
22 remitted in accordance with Section 2d of this Act, was \$10,000
23 or more during the preceding 4 complete calendar quarters, he
24 shall file a return with the Department each month by the 20th
25 day of the month next following the month during which such tax
26 liability is incurred and shall make payments to the Department

1 on or before the 7th, 15th, 22nd and last day of the month
2 during which such liability is incurred. On and after October
3 1, 2000, if the taxpayer's average monthly tax liability to the
4 Department under this Act, the Use Tax Act, the Service
5 Occupation Tax Act, and the Service Use Tax Act, excluding any
6 liability for prepaid sales tax to be remitted in accordance
7 with Section 2d of this Act, was \$20,000 or more during the
8 preceding 4 complete calendar quarters, he shall file a return
9 with the Department each month by the 20th day of the month
10 next following the month during which such tax liability is
11 incurred and shall make payment to the Department on or before
12 the 7th, 15th, 22nd and last day of the month during which such
13 liability is incurred. If the month during which such tax
14 liability is incurred began prior to January 1, 1985, each
15 payment shall be in an amount equal to 1/4 of the taxpayer's
16 actual liability for the month or an amount set by the
17 Department not to exceed 1/4 of the average monthly liability
18 of the taxpayer to the Department for the preceding 4 complete
19 calendar quarters (excluding the month of highest liability and
20 the month of lowest liability in such 4 quarter period). If the
21 month during which such tax liability is incurred begins on or
22 after January 1, 1985 and prior to January 1, 1987, each
23 payment shall be in an amount equal to 22.5% of the taxpayer's
24 actual liability for the month or 27.5% of the taxpayer's
25 liability for the same calendar month of the preceding year. If
26 the month during which such tax liability is incurred begins on

1 or after January 1, 1987 and prior to January 1, 1988, each
2 payment shall be in an amount equal to 22.5% of the taxpayer's
3 actual liability for the month or 26.25% of the taxpayer's
4 liability for the same calendar month of the preceding year. If
5 the month during which such tax liability is incurred begins on
6 or after January 1, 1988, and prior to January 1, 1989, or
7 begins on or after January 1, 1996, each payment shall be in an
8 amount equal to 22.5% of the taxpayer's actual liability for
9 the month or 25% of the taxpayer's liability for the same
10 calendar month of the preceding year. If the month during which
11 such tax liability is incurred begins on or after January 1,
12 1989, and prior to January 1, 1996, each payment shall be in an
13 amount equal to 22.5% of the taxpayer's actual liability for
14 the month or 25% of the taxpayer's liability for the same
15 calendar month of the preceding year or 100% of the taxpayer's
16 actual liability for the quarter monthly reporting period. The
17 amount of such quarter monthly payments shall be credited
18 against the final tax liability of the taxpayer's return for
19 that month. Before October 1, 2000, once applicable, the
20 requirement of the making of quarter monthly payments to the
21 Department by taxpayers having an average monthly tax liability
22 of \$10,000 or more as determined in the manner provided above
23 shall continue until such taxpayer's average monthly liability
24 to the Department during the preceding 4 complete calendar
25 quarters (excluding the month of highest liability and the
26 month of lowest liability) is less than \$9,000, or until such

1 taxpayer's average monthly liability to the Department as
2 computed for each calendar quarter of the 4 preceding complete
3 calendar quarter period is less than \$10,000. However, if a
4 taxpayer can show the Department that a substantial change in
5 the taxpayer's business has occurred which causes the taxpayer
6 to anticipate that his average monthly tax liability for the
7 reasonably foreseeable future will fall below the \$10,000
8 threshold stated above, then such taxpayer may petition the
9 Department for a change in such taxpayer's reporting status. On
10 and after October 1, 2000, once applicable, the requirement of
11 the making of quarter monthly payments to the Department by
12 taxpayers having an average monthly tax liability of \$20,000 or
13 more as determined in the manner provided above shall continue
14 until such taxpayer's average monthly liability to the
15 Department during the preceding 4 complete calendar quarters
16 (excluding the month of highest liability and the month of
17 lowest liability) is less than \$19,000 or until such taxpayer's
18 average monthly liability to the Department as computed for
19 each calendar quarter of the 4 preceding complete calendar
20 quarter period is less than \$20,000. However, if a taxpayer can
21 show the Department that a substantial change in the taxpayer's
22 business has occurred which causes the taxpayer to anticipate
23 that his average monthly tax liability for the reasonably
24 foreseeable future will fall below the \$20,000 threshold stated
25 above, then such taxpayer may petition the Department for a
26 change in such taxpayer's reporting status. The Department

1 shall change such taxpayer's reporting status unless it finds
2 that such change is seasonal in nature and not likely to be
3 long term. If any such quarter monthly payment is not paid at
4 the time or in the amount required by this Section, then the
5 taxpayer shall be liable for penalties and interest on the
6 difference between the minimum amount due as a payment and the
7 amount of such quarter monthly payment actually and timely
8 paid, except insofar as the taxpayer has previously made
9 payments for that month to the Department in excess of the
10 minimum payments previously due as provided in this Section.
11 The Department shall make reasonable rules and regulations to
12 govern the quarter monthly payment amount and quarter monthly
13 payment dates for taxpayers who file on other than a calendar
14 monthly basis.

15 The provisions of this paragraph apply before October 1,
16 2001. Without regard to whether a taxpayer is required to make
17 quarter monthly payments as specified above, any taxpayer who
18 is required by Section 2d of this Act to collect and remit
19 prepaid taxes and has collected prepaid taxes which average in
20 excess of \$25,000 per month during the preceding 2 complete
21 calendar quarters, shall file a return with the Department as
22 required by Section 2f and shall make payments to the
23 Department on or before the 7th, 15th, 22nd and last day of the
24 month during which such liability is incurred. If the month
25 during which such tax liability is incurred began prior to the
26 effective date of this amendatory Act of 1985, each payment

1 shall be in an amount not less than 22.5% of the taxpayer's
2 actual liability under Section 2d. If the month during which
3 such tax liability is incurred begins on or after January 1,
4 1986, each payment shall be in an amount equal to 22.5% of the
5 taxpayer's actual liability for the month or 27.5% of the
6 taxpayer's liability for the same calendar month of the
7 preceding calendar year. If the month during which such tax
8 liability is incurred begins on or after January 1, 1987, each
9 payment shall be in an amount equal to 22.5% of the taxpayer's
10 actual liability for the month or 26.25% of the taxpayer's
11 liability for the same calendar month of the preceding year.
12 The amount of such quarter monthly payments shall be credited
13 against the final tax liability of the taxpayer's return for
14 that month filed under this Section or Section 2f, as the case
15 may be. Once applicable, the requirement of the making of
16 quarter monthly payments to the Department pursuant to this
17 paragraph shall continue until such taxpayer's average monthly
18 prepaid tax collections during the preceding 2 complete
19 calendar quarters is \$25,000 or less. If any such quarter
20 monthly payment is not paid at the time or in the amount
21 required, the taxpayer shall be liable for penalties and
22 interest on such difference, except insofar as the taxpayer has
23 previously made payments for that month in excess of the
24 minimum payments previously due.

25 The provisions of this paragraph apply on and after October
26 1, 2001. Without regard to whether a taxpayer is required to

1 make quarter monthly payments as specified above, any taxpayer
2 who is required by Section 2d of this Act to collect and remit
3 prepaid taxes and has collected prepaid taxes that average in
4 excess of \$20,000 per month during the preceding 4 complete
5 calendar quarters shall file a return with the Department as
6 required by Section 2f and shall make payments to the
7 Department on or before the 7th, 15th, 22nd and last day of the
8 month during which the liability is incurred. Each payment
9 shall be in an amount equal to 22.5% of the taxpayer's actual
10 liability for the month or 25% of the taxpayer's liability for
11 the same calendar month of the preceding year. The amount of
12 the quarter monthly payments shall be credited against the
13 final tax liability of the taxpayer's return for that month
14 filed under this Section or Section 2f, as the case may be.
15 Once applicable, the requirement of the making of quarter
16 monthly payments to the Department pursuant to this paragraph
17 shall continue until the taxpayer's average monthly prepaid tax
18 collections during the preceding 4 complete calendar quarters
19 (excluding the month of highest liability and the month of
20 lowest liability) is less than \$19,000 or until such taxpayer's
21 average monthly liability to the Department as computed for
22 each calendar quarter of the 4 preceding complete calendar
23 quarters is less than \$20,000. If any such quarter monthly
24 payment is not paid at the time or in the amount required, the
25 taxpayer shall be liable for penalties and interest on such
26 difference, except insofar as the taxpayer has previously made

1 payments for that month in excess of the minimum payments
2 previously due.

3 If any payment provided for in this Section exceeds the
4 taxpayer's liabilities under this Act, the Use Tax Act, the
5 Service Occupation Tax Act and the Service Use Tax Act, as
6 shown on an original monthly return, the Department shall, if
7 requested by the taxpayer, issue to the taxpayer a credit
8 memorandum no later than 30 days after the date of payment. The
9 credit evidenced by such credit memorandum may be assigned by
10 the taxpayer to a similar taxpayer under this Act, the Use Tax
11 Act, the Service Occupation Tax Act or the Service Use Tax Act,
12 in accordance with reasonable rules and regulations to be
13 prescribed by the Department. If no such request is made, the
14 taxpayer may credit such excess payment against tax liability
15 subsequently to be remitted to the Department under this Act,
16 the Use Tax Act, the Service Occupation Tax Act or the Service
17 Use Tax Act, in accordance with reasonable rules and
18 regulations prescribed by the Department. If the Department
19 subsequently determined that all or any part of the credit
20 taken was not actually due to the taxpayer, the taxpayer's 2.1%
21 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
22 of the difference between the credit taken and that actually
23 due, and that taxpayer shall be liable for penalties and
24 interest on such difference.

25 If a retailer of motor fuel is entitled to a credit under
26 Section 2d of this Act which exceeds the taxpayer's liability

1 to the Department under this Act for the month which the
2 taxpayer is filing a return, the Department shall issue the
3 taxpayer a credit memorandum for the excess.

4 Beginning January 1, 1990, each month the Department shall
5 pay into the Local Government Tax Fund, a special fund in the
6 State treasury which is hereby created, the net revenue
7 realized for the preceding month from the 1% tax on sales of
8 food for human consumption which is to be consumed off the
9 premises where it is sold (other than alcoholic beverages, soft
10 drinks and food which has been prepared for immediate
11 consumption) and prescription and nonprescription medicines,
12 drugs, medical appliances and insulin, urine testing
13 materials, syringes and needles used by diabetics.

14 Beginning January 1, 1990, each month the Department shall
15 pay into the County and Mass Transit District Fund, a special
16 fund in the State treasury which is hereby created, 4% of the
17 net revenue realized for the preceding month from the 6.25%
18 general rate.

19 Beginning August 1, 2000, each month the Department shall
20 pay into the County and Mass Transit District Fund 20% of the
21 net revenue realized for the preceding month from the 1.25%
22 rate on the selling price of motor fuel and gasohol.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the Local Government Tax Fund 16% of the net revenue
25 realized for the preceding month from the 6.25% general rate on
26 the selling price of tangible personal property.

1 Beginning August 1, 2000, each month the Department shall
2 pay into the Local Government Tax Fund 80% of the net revenue
3 realized for the preceding month from the 1.25% rate on the
4 selling price of motor fuel and gasohol.

5 Beginning October 1, 2009, each month the Department shall
6 pay into the Capital Projects Fund an amount that is equal to
7 an amount estimated by the Department to represent 80% of the
8 net revenue realized for the preceding month from the sale of
9 candy, grooming and hygiene products, and soft drinks that had
10 been taxed at a rate of 1% prior to September 1, 2009 but that
11 is now taxed at 6.25%.

12 Of the remainder of the moneys received by the Department
13 pursuant to this Act, (a) 1.75% thereof shall be paid into the
14 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
15 and after July 1, 1989, 3.8% thereof shall be paid into the
16 Build Illinois Fund; provided, however, that if in any fiscal
17 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
18 may be, of the moneys received by the Department and required
19 to be paid into the Build Illinois Fund pursuant to this Act,
20 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
21 Act, and Section 9 of the Service Occupation Tax Act, such Acts
22 being hereinafter called the "Tax Acts" and such aggregate of
23 2.2% or 3.8%, as the case may be, of moneys being hereinafter
24 called the "Tax Act Amount", and (2) the amount transferred to
25 the Build Illinois Fund from the State and Local Sales Tax
26 Reform Fund shall be less than the Annual Specified Amount (as

1 hereinafter defined), an amount equal to the difference shall
2 be immediately paid into the Build Illinois Fund from other
3 moneys received by the Department pursuant to the Tax Acts; the
4 "Annual Specified Amount" means the amounts specified below for
5 fiscal years 1986 through 1993:

6	Fiscal Year	Annual Specified Amount
7	1986	\$54,800,000
8	1987	\$76,650,000
9	1988	\$80,480,000
10	1989	\$88,510,000
11	1990	\$115,330,000
12	1991	\$145,470,000
13	1992	\$182,730,000
14	1993	\$206,520,000;

15 and means the Certified Annual Debt Service Requirement (as
16 defined in Section 13 of the Build Illinois Bond Act) or the
17 Tax Act Amount, whichever is greater, for fiscal year 1994 and
18 each fiscal year thereafter; and further provided, that if on
19 the last business day of any month the sum of (1) the Tax Act
20 Amount required to be deposited into the Build Illinois Bond
21 Account in the Build Illinois Fund during such month and (2)
22 the amount transferred to the Build Illinois Fund from the
23 State and Local Sales Tax Reform Fund shall have been less than
24 1/12 of the Annual Specified Amount, an amount equal to the
25 difference shall be immediately paid into the Build Illinois
26 Fund from other moneys received by the Department pursuant to

1 the Tax Acts; and, further provided, that in no event shall the
2 payments required under the preceding proviso result in
3 aggregate payments into the Build Illinois Fund pursuant to
4 this clause (b) for any fiscal year in excess of the greater of
5 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
6 such fiscal year. The amounts payable into the Build Illinois
7 Fund under clause (b) of the first sentence in this paragraph
8 shall be payable only until such time as the aggregate amount
9 on deposit under each trust indenture securing Bonds issued and
10 outstanding pursuant to the Build Illinois Bond Act is
11 sufficient, taking into account any future investment income,
12 to fully provide, in accordance with such indenture, for the
13 defeasance of or the payment of the principal of, premium, if
14 any, and interest on the Bonds secured by such indenture and on
15 any Bonds expected to be issued thereafter and all fees and
16 costs payable with respect thereto, all as certified by the
17 Director of the Bureau of the Budget (now Governor's Office of
18 Management and Budget). If on the last business day of any
19 month in which Bonds are outstanding pursuant to the Build
20 Illinois Bond Act, the aggregate of moneys deposited in the
21 Build Illinois Bond Account in the Build Illinois Fund in such
22 month shall be less than the amount required to be transferred
23 in such month from the Build Illinois Bond Account to the Build
24 Illinois Bond Retirement and Interest Fund pursuant to Section
25 13 of the Build Illinois Bond Act, an amount equal to such
26 deficiency shall be immediately paid from other moneys received

1 by the Department pursuant to the Tax Acts to the Build
 2 Illinois Fund; provided, however, that any amounts paid to the
 3 Build Illinois Fund in any fiscal year pursuant to this
 4 sentence shall be deemed to constitute payments pursuant to
 5 clause (b) of the first sentence of this paragraph and shall
 6 reduce the amount otherwise payable for such fiscal year
 7 pursuant to that clause (b). The moneys received by the
 8 Department pursuant to this Act and required to be deposited
 9 into the Build Illinois Fund are subject to the pledge, claim
 10 and charge set forth in Section 12 of the Build Illinois Bond
 11 Act.

12 Subject to payment of amounts into the Build Illinois Fund
 13 as provided in the preceding paragraph or in any amendment
 14 thereto hereafter enacted, the following specified monthly
 15 installment of the amount requested in the certificate of the
 16 Chairman of the Metropolitan Pier and Exposition Authority
 17 provided under Section 8.25f of the State Finance Act, but not
 18 in excess of sums designated as "Total Deposit", shall be
 19 deposited in the aggregate from collections under Section 9 of
 20 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 21 9 of the Service Occupation Tax Act, and Section 3 of the
 22 Retailers' Occupation Tax Act into the McCormick Place
 23 Expansion Project Fund in the specified fiscal years.

24	Fiscal Year	Total Deposit
25	1993	\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

1	2020	233,000,000
2	2021	246,000,000
3	2022	260,000,000
4	2023 and	275,000,000
5	<u>2024</u>	<u>275,000,000</u>
6	<u>2025</u>	<u>275,000,000</u>
7	<u>2026</u>	<u>279,000,000</u>
8	<u>2027</u>	<u>292,000,000</u>
9	<u>2028</u>	<u>307,000,000</u>
10	<u>2029</u>	<u>322,000,000</u>
11	<u>2030</u>	<u>338,000,000</u>
12	<u>2031</u>	<u>350,000,000</u>
13	<u>2032</u>	<u>350,000,000</u>

14 and

15 each fiscal year
 16 thereafter that bonds
 17 are outstanding under
 18 Section 13.2 of the
 19 Metropolitan Pier and
 20 Exposition Authority Act,
 21 but not after fiscal year 2060 ~~2042~~.

22 Beginning July 20, 1993 and in each month of each fiscal
 23 year thereafter, one-eighth of the amount requested in the
 24 certificate of the Chairman of the Metropolitan Pier and
 25 Exposition Authority for that fiscal year, less the amount
 26 deposited into the McCormick Place Expansion Project Fund by

1 the State Treasurer in the respective month under subsection
2 (g) of Section 13 of the Metropolitan Pier and Exposition
3 Authority Act, plus cumulative deficiencies in the deposits
4 required under this Section for previous months and years,
5 shall be deposited into the McCormick Place Expansion Project
6 Fund, until the full amount requested for the fiscal year, but
7 not in excess of the amount specified above as "Total Deposit",
8 has been deposited.

9 Subject to payment of amounts into the Build Illinois Fund
10 and the McCormick Place Expansion Project Fund pursuant to the
11 preceding paragraphs or in any amendments thereto hereafter
12 enacted, beginning July 1, 1993, the Department shall each
13 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
14 the net revenue realized for the preceding month from the 6.25%
15 general rate on the selling price of tangible personal
16 property.

17 Subject to payment of amounts into the Build Illinois Fund
18 and the McCormick Place Expansion Project Fund pursuant to the
19 preceding paragraphs or in any amendments thereto hereafter
20 enacted, beginning with the receipt of the first report of
21 taxes paid by an eligible business and continuing for a 25-year
22 period, the Department shall each month pay into the Energy
23 Infrastructure Fund 80% of the net revenue realized from the
24 6.25% general rate on the selling price of Illinois-mined coal
25 that was sold to an eligible business. For purposes of this
26 paragraph, the term "eligible business" means a new electric

1 generating facility certified pursuant to Section 605-332 of
2 the Department of Commerce and Economic Opportunity Law of the
3 Civil Administrative Code of Illinois.

4 Of the remainder of the moneys received by the Department
5 pursuant to this Act, 75% thereof shall be paid into the State
6 Treasury and 25% shall be reserved in a special account and
7 used only for the transfer to the Common School Fund as part of
8 the monthly transfer from the General Revenue Fund in
9 accordance with Section 8a of the State Finance Act.

10 The Department may, upon separate written notice to a
11 taxpayer, require the taxpayer to prepare and file with the
12 Department on a form prescribed by the Department within not
13 less than 60 days after receipt of the notice an annual
14 information return for the tax year specified in the notice.
15 Such annual return to the Department shall include a statement
16 of gross receipts as shown by the retailer's last Federal
17 income tax return. If the total receipts of the business as
18 reported in the Federal income tax return do not agree with the
19 gross receipts reported to the Department of Revenue for the
20 same period, the retailer shall attach to his annual return a
21 schedule showing a reconciliation of the 2 amounts and the
22 reasons for the difference. The retailer's annual return to the
23 Department shall also disclose the cost of goods sold by the
24 retailer during the year covered by such return, opening and
25 closing inventories of such goods for such year, costs of goods
26 used from stock or taken from stock and given away by the

1 retailer during such year, payroll information of the
2 retailer's business during such year and any additional
3 reasonable information which the Department deems would be
4 helpful in determining the accuracy of the monthly, quarterly
5 or annual returns filed by such retailer as provided for in
6 this Section.

7 If the annual information return required by this Section
8 is not filed when and as required, the taxpayer shall be liable
9 as follows:

10 (i) Until January 1, 1994, the taxpayer shall be liable
11 for a penalty equal to 1/6 of 1% of the tax due from such
12 taxpayer under this Act during the period to be covered by
13 the annual return for each month or fraction of a month
14 until such return is filed as required, the penalty to be
15 assessed and collected in the same manner as any other
16 penalty provided for in this Act.

17 (ii) On and after January 1, 1994, the taxpayer shall
18 be liable for a penalty as described in Section 3-4 of the
19 Uniform Penalty and Interest Act.

20 The chief executive officer, proprietor, owner or highest
21 ranking manager shall sign the annual return to certify the
22 accuracy of the information contained therein. Any person who
23 willfully signs the annual return containing false or
24 inaccurate information shall be guilty of perjury and punished
25 accordingly. The annual return form prescribed by the
26 Department shall include a warning that the person signing the

1 return may be liable for perjury.

2 The provisions of this Section concerning the filing of an
3 annual information return do not apply to a retailer who is not
4 required to file an income tax return with the United States
5 Government.

6 As soon as possible after the first day of each month, upon
7 certification of the Department of Revenue, the Comptroller
8 shall order transferred and the Treasurer shall transfer from
9 the General Revenue Fund to the Motor Fuel Tax Fund an amount
10 equal to 1.7% of 80% of the net revenue realized under this Act
11 for the second preceding month. Beginning April 1, 2000, this
12 transfer is no longer required and shall not be made.

13 Net revenue realized for a month shall be the revenue
14 collected by the State pursuant to this Act, less the amount
15 paid out during that month as refunds to taxpayers for
16 overpayment of liability.

17 For greater simplicity of administration, manufacturers,
18 importers and wholesalers whose products are sold at retail in
19 Illinois by numerous retailers, and who wish to do so, may
20 assume the responsibility for accounting and paying to the
21 Department all tax accruing under this Act with respect to such
22 sales, if the retailers who are affected do not make written
23 objection to the Department to this arrangement.

24 Any person who promotes, organizes, provides retail
25 selling space for concessionaires or other types of sellers at
26 the Illinois State Fair, DuQuoin State Fair, county fairs,

1 local fairs, art shows, flea markets and similar exhibitions or
2 events, including any transient merchant as defined by Section
3 2 of the Transient Merchant Act of 1987, is required to file a
4 report with the Department providing the name of the merchant's
5 business, the name of the person or persons engaged in
6 merchant's business, the permanent address and Illinois
7 Retailers Occupation Tax Registration Number of the merchant,
8 the dates and location of the event and other reasonable
9 information that the Department may require. The report must be
10 filed not later than the 20th day of the month next following
11 the month during which the event with retail sales was held.
12 Any person who fails to file a report required by this Section
13 commits a business offense and is subject to a fine not to
14 exceed \$250.

15 Any person engaged in the business of selling tangible
16 personal property at retail as a concessionaire or other type
17 of seller at the Illinois State Fair, county fairs, art shows,
18 flea markets and similar exhibitions or events, or any
19 transient merchants, as defined by Section 2 of the Transient
20 Merchant Act of 1987, may be required to make a daily report of
21 the amount of such sales to the Department and to make a daily
22 payment of the full amount of tax due. The Department shall
23 impose this requirement when it finds that there is a
24 significant risk of loss of revenue to the State at such an
25 exhibition or event. Such a finding shall be based on evidence
26 that a substantial number of concessionaires or other sellers

1 who are not residents of Illinois will be engaging in the
2 business of selling tangible personal property at retail at the
3 exhibition or event, or other evidence of a significant risk of
4 loss of revenue to the State. The Department shall notify
5 concessionaires and other sellers affected by the imposition of
6 this requirement. In the absence of notification by the
7 Department, the concessionaires and other sellers shall file
8 their returns as otherwise required in this Section.

9 (Source: P.A. 95-331, eff. 8-21-07; 96-34, eff. 7-13-09; 96-38,
10 eff. 7-13-09.)

11 Section 30. The Metropolitan Pier and Exposition Authority
12 Act is amended by changing Sections 2, 5, 13, 13.2, 14, 14.15,
13 15, 22, and 25.1 and by adding Sections 5.4, 5.6, 5.7, 10.2,
14 14.2, 14.5, 25.4, and 25.5 as follows:

15 (70 ILCS 210/2) (from Ch. 85, par. 1222)

16 Sec. 2. When used in this Act:

17 "Authority" means Metropolitan Pier and Exposition
18 Authority.

19 "Governmental agency" means the Federal government, State
20 government, and any unit of local government, and any agency or
21 instrumentality, corporate or otherwise, thereof.

22 "Person" means any individual, firm, partnership,
23 corporation, both domestic and foreign, company, association
24 or joint stock association; and includes any trustee, receiver,

1 assignee or personal representative thereof.

2 "Board" means the governing body of the Metropolitan Pier
3 and Exposition Authority or the Trustee. "Board" does include
4 the interim board.

5 "Governor" means the Governor of the State of Illinois.

6 "Mayor" means the Mayor of the City of Chicago.

7 "Metropolitan area" means all that territory in the State
8 of Illinois lying within the corporate boundaries of the County
9 of Cook.

10 "Navy Pier" means the real property, structures,
11 facilities and improvements located in the City of Chicago
12 commonly known as Navy Pier, as well as property adjacent or
13 appurtenant thereto which may be necessary or convenient for
14 carrying out the purposes of the Authority at that location.

15 "Park District President" means the President of the Board
16 of Commissioners of the Chicago Park District.

17 "Project" means the expansion of existing fair and
18 exposition grounds and facilities of the Authority by additions
19 to the present facilities, by acquisition of the land described
20 below and by the addition of a structure having a floor area of
21 approximately 1,100,000 square feet, or any part thereof, and
22 such other improvements to be located on land to be acquired,
23 including but not limited to all or a portion of Site A, by
24 connecting walkways or passageways between the present
25 facilities and additional structures, and by acquisition and
26 improvement of Navy Pier.

1 "Expansion Project" means the further expansion of the
2 grounds, buildings, and facilities of the Authority for its
3 corporate purposes, including, but not limited to, the
4 acquisition of land and interests in land, the relocation of
5 persons and businesses located on land acquired by the
6 Authority, and the construction, equipping, and operation of
7 new exhibition and convention space, meeting rooms, support
8 facilities, and facilities providing retail uses, commercial
9 uses, and goods and services for the persons attending
10 conventions, meetings, exhibits, and events at the grounds,
11 buildings, and facilities of the Authority. "Expansion
12 Project" also includes improvements to land, highways, mass
13 transit facilities, and infrastructure, whether or not located
14 on land owned by the Authority, that in the determination of
15 the Authority are appropriate on account of the improvement of
16 the Authority's grounds, buildings, and facilities. "Expansion
17 Project" also includes the renovation and improvement of the
18 existing grounds, buildings, and facilities of the Authority,
19 including Navy Pier.

20 "State" means the State of Illinois.

21 "Trustee" means the person serving as Trustee of the
22 Authority in accordance with the provisions of this amendatory
23 Act of the 96th General Assembly.

24 "Site A" means the tract of land comprised of a part of the
25 Illinois Central Railroad Company right-of-way (now known as
26 the "Illinois Central Gulf Railroad") and a part of the

1 submerged lands reclaimed by said Railroad as described in the
2 1919 Lake Front Ordinance, in the Southeast Fractional Quarter
3 of Section 22, the Southwest Fractional Quarter of Section 22
4 and the Northeast Fractional Quarter of Section 27, Township 39
5 North, Range 14 East of the Third Principal Meridian, said
6 tract of land being described as follows:

7 PARCEL A - NORTH AIR RIGHTS PARCEL

8 All of the real property and space, at and above a
9 horizontal plane at an elevation of 33.51 feet above
10 Chicago City Datum, the horizontal limits of which are the
11 planes formed by projecting vertically upward and downward
12 from the surface of the Earth the boundaries of the
13 following described parcel of land:

14 Beginning on the westerly line of said Illinois Central
15 Railroad Company right-of-way at the intersection of the
16 northerly line of the 23rd Street viaduct, being a line 60
17 feet (measured perpendicularly) northerly of and parallel
18 with the centerline of the existing structure, and running
19 thence northwardly along said westerly right-of-way line,
20 a distance of 1500.00 feet; thence eastwardly along a line
21 perpendicular to said westerly right-of-way line, a
22 distance of 418.419 feet; thence southwardly along an arc
23 of a circle, convex to the East, with a radius of 915.13
24 feet, a distance of 207.694 feet to a point which is
25 364.092 feet (measured perpendicularly) easterly from said
26 westerly right-of-way line and 1300.00 feet (measured

1 perpendicularly) northerly of said northerly line of the
2 23rd Street viaduct; thence continuing along an arc of a
3 circle, convex to the East, with a radius of 2008.70 feet,
4 a distance of 154.214 feet to a point which is 301.631 feet
5 (measured perpendicularly) easterly from said westerly
6 right-of-way line and 1159.039 feet (measured
7 perpendicularly) northerly of said northerly line of the
8 23rd Street viaduct; thence southwardly along a straight
9 line a distance of 184.018 feet to a point which is 220.680
10 feet (measured perpendicularly) easterly from said
11 westerly right-of-way line and 993.782 feet (measured
12 perpendicularly) northerly of said northerly line of the
13 23rd Street viaduct; thence southwardly along a straight
14 line, a distance of 66.874 feet to a point which is 220.719
15 feet (measured perpendicularly) easterly from said
16 westerly right-of-way line and 926.908 feet (measured
17 perpendicularly) northerly from the northerly line of the
18 23rd Street viaduct; thence southwardly along a straight
19 line, a distance of 64.946 feet to a point which is 199.589
20 feet (measured perpendicularly) easterly from said
21 westerly right-of-way line and 865.496 feet (measured
22 perpendicularly) northerly from said northerly line of the
23 23rd Street viaduct; thence southwardly along a straight
24 line, a distance of 865.496 feet to a point on said
25 northerly line of the 23rd Street viaduct; which point is
26 200.088 feet easterly from said westerly right-of-way

1 line, and thence westwardly along the northerly line of
2 said 23rd Street viaduct, said distance of 200.088 feet to
3 the point of beginning.

4 There is reserved from the above described parcel of land a
5 corridor for railroad freight and passenger operations,
6 said corridor is to be limited in width to a distance of 10
7 feet normally distant to the left and to the right of the
8 centerline of Grantor's Northbound Freight Track, and 10
9 feet normally distant to the left and to the right of the
10 centerline of Grantor's Southbound Freight Track, the
11 uppermost limits, or roof, of the railroad freight and
12 passenger corridor shall be established at an elevation of
13 18 feet above the existing Top of Rail of the aforesaid
14 Northbound and Southbound freight trackage.

15 PARCEL B - 23RD ST. AIR RIGHTS PARCEL

16 All of the real property and space, at and above a
17 horizontal plane which is common with the bottom of the
18 bottom flange of the E. 23rd Street viaduct as it spans
19 Grantor's operating commuter, freight and passenger
20 trackage, the horizontal limits of which are the planes
21 formed by projecting vertically upward and downward from
22 the surface of the Earth the boundaries of the following
23 described parcel of land:

24 Beginning on the westerly line of said Illinois Central
25 Railroad Company right-of-way at the intersection of the
26 northerly line of the 23rd Street viaduct, being a line 60

1 feet (measured perpendicularly) northerly of and parallel
2 with the centerline of the existing structure, and running
3 thence eastwardly along said northerly line of the 23rd
4 Street viaduct, a distance of 200.088 feet; thence
5 southwardly along a straight line, a distance of 120.00
6 feet to a point on the southerly line of said 23rd Street
7 viaduct (being the southerly line of the easement granted
8 to the South Park Commissioners dated September 25, 1922 as
9 document No. 7803194), which point is 199.773 feet easterly
10 of said westerly right-of-way line; thence westwardly
11 along said southerly line of the 23rd Street viaduct, said
12 distance of 199.773 feet to the westerly right-of-way line
13 and thence northwardly along said westerly right-of-way
14 line, a distance of 120.00 feet to the point of beginning.

15 PARCEL C - SOUTH AIR RIGHTS PARCEL

16 All of the real property and space, at and above a
17 horizontal plane at an elevation of 34.51 feet above
18 Chicago City Datum, the horizontal limits of which are the
19 planes formed by projecting vertically upward and downward
20 from the surface of the Earth the boundaries of the
21 following described parcel of land:

22 Beginning on the westerly line of said Illinois Central
23 Railroad Company right-of-way at the intersection of the
24 southerly line of the 23rd Street viaduct, being the
25 southerly line of the easement granted to the South Park
26 Commissioners dated September 25, 1922 as document No.

1 7803194) and running thence eastwardly along said South
2 line of the 23rd Street viaduct, a distance of 199.773
3 feet; thence southerly along a straight line, a distance of
4 169.071 feet to a point which is 199.328 feet (measured
5 perpendicularly) easterly from said westerly right-of-way
6 line thence southerly along a straight line, whose
7 southerly terminus is a point which is 194.66 feet
8 (measured perpendicularly) easterly from said westerly
9 right-of-way line and 920.105 feet (measured a distance of
10 493.34 feet; thence westwardly along a straight line,
11 perpendicular to said westerly right-of-way line, a
12 distance of 196.263 feet to said westerly right-of-way line
13 and thence northwardly along the westerly right-of-way, a
14 distance of 662.40 feet to the point of beginning.

15 Parcels A, B and C herein above described containing
16 525,228 square feet (12.0576 acres) of land, more or less.

17 AND,

18 SOUTH FEE PARCEL - SOUTH OF NORTH LINE OF I-55

19 A tract of land comprised of a part of the Illinois Central
20 Railroad Company right-of-way (now known as the "Illinois
21 Central Gulf Railroad") and a part of the submerged lands
22 reclaimed by said Railroads as described in the 1919 Lake
23 Front Ordinance, in the Northeast Fractional Quarter and
24 the Southeast Fractional Quarter of Section 27, Township 39
25 North, Range 14 East of the Third Principal Meridian, said
26 tract of land being described as follows:

1 Beginning at a point on the North line of the 31st Street
2 viaduct, being a line 50.00 feet (measured
3 perpendicularly) northerly of and parallel with the South
4 line of said Southeast Fractional Quarter of Section 27,
5 which point is 163.518 feet (measured along the northerly
6 line of said viaduct) easterly of the westerly line of said
7 Illinois Central Railroad Company, and running thence
8 northwardly along a straight line, a distance of 1903.228
9 feet, to a point which is 156.586 feet easterly, and
10 1850.555 feet northerly of the intersection of said
11 westerly right-of-way line with the northerly line of said
12 31st Street viaduct, as measured along said westerly line
13 and a line perpendicular thereto; thence northwardly along
14 a straight line, a distance of 222.296 feet, to a point
15 which is 148.535 feet easterly, and 2078.705 feet northerly
16 of the intersection of said westerly right-of-way line with
17 the northerly line of said 31st Street viaduct, as measured
18 along said westerly line and a line perpendicular thereto;
19 thence northwardly along a straight line, a distance of
20 488.798 feet, to a point which is 126.789 feet easterly,
21 and 2567.019 feet northerly of the intersection of said
22 westerly right-of-way line with the northerly line of said
23 31st Street viaduct, as measured along said westerly line
24 and a line perpendicular thereto; thence northwardly along
25 a straight line, a distance of 458.564 feet, to a point
26 which is 126.266 feet easterly and 3025.583 feet northerly

1 of the intersection of said westerly right-of-way line with
2 the northerly line of said 31st Street viaduct, as measured
3 along said westerly line and a line perpendicular thereto;
4 thence northwardly along a straight line, a distance of
5 362.655 feet, to a point which is 143.70 feet easterly, and
6 3387.819 feet northerly of the intersection of said
7 westerly right-of-way line with the northerly line of said
8 31st street viaduct, as measured along said westerly line
9 and a line perpendicular thereto; thence northwardly along
10 a straight line, whose northerly terminus is a point which
11 is 194.66 feet (measured perpendicularly) easterly from
12 said westerly right-of-way line and 920.105 feet (measured
13 perpendicularly) South from the southerly line of the 23rd
14 Street viaduct (being the southerly line of the easement
15 granted to the South Park Commissioners dated September 25,
16 1922 as document No. 7803194) a distance of 335.874 feet to
17 an intersection with a northerly line of the easement for
18 the overhead structure of the Southwest Expressway System
19 (as described in Judgement Order No. 67 L 13579 in the
20 Circuit Court of Cook County), said northerly line
21 extending from a point on said westerly right-of-way line,
22 142.47 feet (measured perpendicularly) North of the
23 intersection of said line with the easterly extension of
24 the North line of East 25th Street (as shown in Walker
25 Bros. Addition to Chicago, a subdivision in the Northeast
26 Fractional Quarter of Section 27 aforesaid) to a point

1 which is 215.07 feet (measured perpendicularly) North of
2 said easterly extension of the North line of E. 25th Street
3 and 396.19 feet (measured perpendicularly) westerly of the
4 westerly line of Burnham Park (as said westerly line is
5 described by the City of Chicago by ordinance passed July
6 21, 1919 and recorded on March 5, 1920 in the Office of the
7 Recorder of Deeds of Cook County, Illinois as document No.
8 6753370); thence northeastwardly along the northerly line
9 of the easement aforesaid, a distance of 36.733 feet to
10 said point which is 215.07 feet (measured perpendicularly)
11 North of said easterly extension of the North line of E.
12 25th Street and 396.19 feet (measured perpendicularly)
13 westerly of said westerly line of Burnham Park; thence
14 northeastwardly continuing along said easement line, being
15 a straight line, a distance of 206.321 feet to a point
16 which is 352.76 feet (measured perpendicularly) North of
17 said easterly extension of the North line of E. 25th Street
18 and 211.49 feet (measured perpendicularly) westerly of
19 said westerly line of Burnham Park; thence northeastwardly
20 continuing along said easement line, being a straight line,
21 a distance of 206.308 feet to a point which is 537.36 feet
22 (measured perpendicularly) North of said easterly
23 extension of the North line of E. 25th Street and 73.66
24 feet (measured perpendicularly) westerly of said westerly
25 line of Burnham Park; thence northeastwardly continuing
26 along said easement line, being a straight line, a distance

1 of 219.688 feet to a point on said westerly line of Burnham
2 Park, which point is 756.46 feet (measured
3 perpendicularly) North of said easterly extension of the
4 North line of E. 25th Street; thence southwardly along said
5 westerly line of Burnham Park, being here a straight line
6 whose southerly terminus is that point which is 308.0 feet
7 (measured along said line) South of the intersection of
8 said line with the North line of 29th Street, extended
9 East, a distance of 3185.099 feet to a point which is 89.16
10 feet North of aforesaid southerly terminus; thence
11 southwestwardly along an arc of a circle, convex to the
12 Southeast, tangent to last described line and having a
13 radius of 635.34 feet, a distance of 177.175 feet to a
14 point on that westerly line of Burnham Park which extends
15 southerly from aforesaid point 308.0 feet South of the
16 North line of 29th Street, extended East, to a point on the
17 North line of East 31st Street extended East, which is
18 250.00 feet (measured perpendicularly) easterly of said
19 westerly right-of-way line; thence southwardly along said
20 last described westerly line of Burnham Park, a distance of
21 857.397 feet to a point which is 86.31 feet (measured along
22 said line) northerly of aforesaid point on the North line
23 of East 31st Street extended East; thence southeastwardly
24 along the arc of a circle, convex to the West, tangent to
25 last described line and having a radius of 573.69 feet, a
26 distance of 69.426 feet to a point on the north line of the

1 right-of-way line, a distance of 2270.472 feet to an
2 intersection with the North line of E. 18th Street,
3 extended East, a point 708.495 feet (as measured along said
4 North line of E. 18th Street, extended East) East from the
5 westerly right-of-way line of said railroad; thence
6 continuing northwardly along said easterly right-of-way
7 line, on a straight line which forms an angle to the left
8 of 00 degrees 51 minutes 27 seconds with last described
9 course, a distance of 919.963 feet; thence westwardly along
10 a straight line which forms an angle of 73 degrees 40
11 minutes 14 seconds from North to West with last described
12 line, a distance of 86.641 feet; thence southwardly along
13 the arc of a circle, convex to the East with a radius of
14 2448.29 feet, a distance of 86.233 feet to a point which is
15 100.767 feet westerly and 859.910 feet northerly of the
16 intersection of said easterly right-of-way line with the
17 North line of E. 18th Street, extended East, as measured
18 along said easterly line and a line perpendicular thereto;
19 thence southwardly along a straight line, tangent to last
20 described arc of a circle, a distance of 436.277 feet to a
21 point which is 197.423 feet westerly and 434.475 feet
22 northerly of the intersection of said easterly
23 right-of-way line with the North line of E. 18th Street,
24 extended East, as measured along said easterly line and a
25 line perpendicular thereto; thence southeastwardly along
26 the arc of a circle, convex to the West, tangent to last

1 described straight line and having a radius of 1343.75
2 feet, a distance of 278.822 feet to a point which is
3 230.646 feet westerly and 158.143 feet northerly of the
4 intersection of said easterly right-of-way line with the
5 North line of E. 18th Street, extended East, as measured
6 along said easterly line and a line perpendicular thereto;
7 thence southwardly along a straight line, tangent to last
8 described arc of a circle, a distance of 722.975 feet to a
9 point which is 434.030 feet (measured perpendicularly)
10 easterly from the westerly line of said Illinois Central
11 Railroad right-of-way and 1700.466 feet (measured
12 perpendicular) northerly of the aforementioned northerly
13 line of the 23rd Street viaduct; thence southwardly along
14 the arc of a circle, convex to the East, tangent to last
15 described straight line, with a radius of 2008.70 feet, a
16 distance of 160.333 feet to a point which is 424.314 feet
17 (reassured perpendicularly) easterly from said westerly
18 right-of-way line and 1546.469 feet (measured
19 perpendicularly) northerly of said North line of the 23rd
20 Street viaduct; thence southwardly along an arc of a
21 circle, convex to the East with a radius of 915.13 feet, a
22 distance of 254.54 feet to a point which is 364.092 feet
23 (measured perpendicularly) easterly from said westerly
24 right-of-way line and 1300.00 feet (measured
25 perpendicularly) northerly of said northerly line of the
26 23rd Street viaduct; thence continuing along an arc of a

1 circle, convex to the East, with a radius of 2008.70 feet,
2 a distance of 154.214 feet to a point which is 301.631 feet
3 (measured perpendicularly) easterly from said westerly
4 right-of-way line and 1159.039 feet (measured
5 perpendicularly) northerly of said northerly line of the
6 23rd Street viaduct; thence southwardly along a straight
7 line, a distance of 184.018 feet to a point which is
8 220.680 feet (measured perpendicularly) easterly from said
9 westerly right-of-way line and 993.782 feet (measured
10 perpendicularly) northerly from said northerly line of the
11 23rd Street viaduct; thence southwardly along a straight
12 line, a distance of 66.874 feet to a point which is 220.719
13 feet (measured perpendicularly) easterly from said
14 westerly right-of-way line and 926.908 feet (measured
15 perpendicularly) northerly from the northerly line of the
16 23rd Street viaduct; thence southwardly along a straight
17 line, a distance of 64.946 feet to a point which is 199.589
18 feet (measured perpendicularly) easterly from said
19 westerly right-of-way line and 865.496 feet (measured
20 perpendicularly) northerly from said northerly line of the
21 23rd Street viaduct; thence southwardly along a straight
22 line, a distance of 865.496 feet to a point on said
23 northerly line of the 23rd Street viaduct, which is 200.088
24 feet easterly from said westerly right-of-way line; and
25 thence eastwardly along the northerly line of said 23rd
26 Street viaduct, a distance of 433.847 feet to the point of

1 beginning.

2 PARCEL B - WEST 23RD STREET

3 Beginning on the easterly line of said Illinois Central
4 Railroad Company right-of-way (being also the westerly
5 line of Burnham Park, as said westerly line is described in
6 the 1919 Lake Front Ordinance), at the intersection of the
7 northerly line of the 23rd Street viaduct, being a line
8 60.00 feet (measured perpendicularly) northerly of and
9 parallel with the centerline of the existing structure; and
10 running thence westwardly along the northerly line of said
11 23rd Street viaduct, a distance of 433.847 feet, to a point
12 200.088 feet easterly from the westerly line of said
13 Illinois Central Railroad right-of-way; thence southwardly
14 along a straight line, a distance of 120.00 feet to a point
15 on the southerly line of said 23rd Street viaduct (being
16 the southerly line of the easement granted to the South
17 Park Commissioners dated September 25, 1922 as document No.
18 7803194), which point is 199.773 feet easterly of said
19 westerly right-of-way line; thence eastwardly along said
20 southerly line of the 23rd Street viaduct, a distance of
21 431.789 feet to said easterly right-of-way line; and thence
22 northwardly along said easterly right-of-way line a
23 distance of 120.024 feet to the point of beginning,
24 excepting therefrom that part of the land, property and
25 space conveyed to Amalgamated Trust and Savings Bank by
26 deed recorded September 21, 1970 as document No. 21270060,

1 in Cook County, Illinois.

2 PARCEL C - SOUTH OF 23RD STREET AND NORTH OF NORTH LINE OF
3 I-55

4 Beginning on the easterly line of said Illinois Central
5 Railroad Company right-of-way at the intersection of the
6 southerly line of the 23rd Street viaduct (being the
7 southerly line of the easement granted to the South Park
8 Commissioners dated September 25, 1922 as document No.
9 7803194); and running thence westwardly along said
10 southerly line of the 23rd Street viaduct, a distance of
11 431.789 feet, to a point 199.773 feet easterly from the
12 westerly line of said Illinois Central Railroad
13 right-of-way; thence southwardly along a straight line, a
14 distance of 169.071 feet to a point which is 199.328 feet
15 (measured perpendicularly) easterly from said westerly
16 right-of-way line; thence southwardly along a straight
17 line, a distance of 751.05 feet to a point which is 194.66
18 feet (measured perpendicularly) easterly from said
19 westerly right-of-way line and 920.105 feet (measured
20 perpendicularly) southerly from said southerly line of the
21 23rd Street viaduct; thence southwardly along a straight
22 line whose southerly terminus is a point which is 143.70
23 feet easterly from said westerly right-of-way line and
24 3387.819 feet northerly of the intersection of said
25 westerly right-of-way line with the northerly line of the
26 31st Street viaduct, (being a line 50.00 feet, measured

1 perpendicularly, northerly of and parallel with the South
2 line of the Southeast Fractional Quarter of said Section
3 27), as measured along said westerly line and a line
4 perpendicular thereto, a distance of 179.851 feet to an
5 intersection with a northerly line of the easement for the
6 overhead bridge structure of the Southwest Expressway
7 System (as described in Judgment Order No. 67 L 13579 in
8 the Circuit Court of Cook County), said northerly line
9 extending from a point of said westerly right-of-way line,
10 which is 142.47 feet (measured perpendiculary) North of
11 the easterly extension of the North line of E. 25th Street
12 (as shown in Walker Bros. Addition to Chicago, a
13 subdivision in the Northeast Fractional Quarter of Section
14 27 aforesaid) to a point which is 215.07 feet (measured
15 perpendiculary) North of said easterly extension of the
16 North line of E. 25th Street and 396.19 feet (measured
17 perpendiculary) westerly of the easterly line of said
18 Illinois central Railroad right-of-way (being also the
19 westerly line of Burnham Park, as said westerly line is
20 described by the City of Chicago by ordinance passed July
21 21, 1919 and recorded on March 5, 1920 in the Office of the
22 Recorder of Deeds of Cook County, Illinois, as document No.
23 6753370); thence northeastwardly along the northerly line
24 of the easement aforesaid, a distance of 36.733 feet to a
25 said point which is 215.07 feet (measured perpendiculary)
26 North of said easterly extension of the North line of E.

1 25th Street and 396.19 feet (measured perpendicularly)
2 westerly of said easterly right-of-way line; thence
3 northeastwardly continuing along said easement line, being
4 a straight line, a distance of 206.321 feet to a point
5 which is 352.76 feet (measured perpendicularly) North of
6 said easterly extension of the North line of E. 25th Street
7 and 211.49 feet (measured perpendicularly) westerly of
8 said easterly right-of-way line; thence northeastwardly
9 continuing along said easement line, being a straight line,
10 a distance of 206.308 feet to a point which is 537.36 feet
11 (measured perpendicularly) North of said easterly
12 extension of the North line of E. 25th Street and 73.66
13 feet (measured perpendicularly) westerly of said easterly
14 right-of-way line; thence northeastwardly continuing along
15 said easement line, being a straight line, a distance of
16 219.688 feet to a point on said easterly right-of-way line,
17 which point is 756.46 feet (measured perpendicularly)
18 North of said easterly extension of the North line of E.
19 25th Street; and thence northwardly along said easterly
20 right-of-way line, a distance of 652.596 feet, to the point
21 of beginning. Excepting therefrom that part of the land,
22 property and space conveyed to Amalgamated Trust Savings
23 Bank, as Trustee, under a trust agreement dated January 12,
24 1978 and known as Trust No. 3448, in Cook County, Illinois.

25 PARCEL D

26 All the space within the boundaries of the following

1 described perimeter between the horizontal plane of plus
2 27.00 feet and plus 47.3 feet Chicago City Datum:
3 Commencing at the Northeast corner of Lot 3 in Block 1 in
4 McCormick City Subdivision being a resubdivision of
5 McCormick Inn Subdivision (recorded September 26, 1962 as
6 Document No. 18601678) and a subdivision of adjacent lands
7 recorded January 12, 1971 as Document No. 21369281 in
8 Section 27, Township 39 North, Range 14, East of the Third
9 Principal Meridian, thence Westerly along the Northerly
10 line of said McCormick Inn Subdivision to a point which is
11 77 feet East of the Westerly line of McCormick Inn
12 Subdivision (lying at +27.00 feet C.C.D.) for a place of
13 beginning; thence Westerly a distance of 77.00 feet above
14 the horizontal plane +27.00 feet above Chicago City Datum
15 and below +47.3 feet above Chicago City Datum to the
16 Northwest corner of McCormick Inn Subdivision; thence
17 South along the West line of McCormick Inn Subdivision a
18 distance of 36 feet to a point; thence East 23 feet to a
19 point along a line which is perpendicular to the last
20 described line; thence North 12 feet to a point along a
21 line which is perpendicular to the last described line;
22 thence East 54 feet to a point along a line which is
23 perpendicular to the last described line; thence North 24
24 feet along a line which is perpendicular to the last
25 described line to the place of beginning. (Parcel D has
26 been included in this Act to provide a means for the

1 Authority to acquire an easement or fee title to a part of
2 McCormick Inn to permit the construction of the pedestrian
3 spine to connect the Project with Donnelley Hall.)

4 Containing 1,419,953 square feet (32.5970 acres) of land,
5 more or less.

6 "Site B" means an area of land (including all air rights
7 related thereto) in the City of Chicago, Cook County, Illinois,
8 within the following boundaries:

9 Beginning at the intersection of the north line of East
10 Cermak Road and the center line of South Indiana Avenue;
11 thence east along the north line of East Cermak Road and
12 continuing along said line as said north line of East
13 Cermak Road is extended, to its intersection with the
14 westerly line of the right-of-way of the Illinois Central
15 Gulf Railroad; thence southeasterly along said line to its
16 intersection with the north line of the Twenty-third Street
17 viaduct; thence northeasterly along said line to its
18 intersection with the easterly line of the right-of-way of
19 the Illinois Central Gulf Railroad; thence southeasterly
20 along said line to the point of intersection with the west
21 line of the right-of-way of the Adlai E. Stevenson
22 Expressway; thence southwesterly along said line and then
23 west along the inside curve of the west and north lines of
24 the right-of-way of the Adlai E. Stevenson Expressway,
25 following the curve of said right-of-way, and continuing
26 along the north line of the right-of-way of the Adlai E.

1 Stevenson Expressway to its intersection with the center
2 line of South Indiana Avenue; thence northerly along said
3 line to the point of beginning.

4 ALSO

5 Beginning at the intersection of the center line of
6 East Cermak Road at its intersection with the center line
7 of South Indiana Avenue; thence northerly along the center
8 line of South Indiana Avenue to its intersection with the
9 center line of East Twenty-first Street; thence easterly
10 along said line to its intersection with the center line of
11 South Prairie Avenue; thence south along said line to its
12 intersection with the center line of East Cermak Road;
13 thence westerly along said line to the point of beginning.

14 (Source: P.A. 91-101, eff. 7-12-99.)

15 (70 ILCS 210/5) (from Ch. 85, par. 1225)

16 Sec. 5. The Metropolitan Pier and Exposition Authority
17 shall also have the following rights and powers:

18 (a) To accept from Chicago Park Fair, a corporation, an
19 assignment of whatever sums of money it may have received
20 from the Fair and Exposition Fund, allocated by the
21 Department of Agriculture of the State of Illinois, and
22 Chicago Park Fair is hereby authorized to assign, set over
23 and transfer any of those funds to the Metropolitan Pier
24 and Exposition Authority. The Authority has the right and
25 power hereafter to receive sums as may be distributed to it

1 by the Department of Agriculture of the State of Illinois
2 from the Fair and Exposition Fund pursuant to the
3 provisions of Sections 5, 6i, and 28 of the State Finance
4 Act. All sums received by the Authority shall be held in
5 the sole custody of the secretary-treasurer of the
6 Metropolitan Pier and Exposition Board.

7 (b) To accept the assignment of, assume and execute any
8 contracts heretofore entered into by Chicago Park Fair.

9 (c) To acquire, own, construct, equip, lease, operate
10 and maintain grounds, buildings and facilities to carry out
11 its corporate purposes and duties, and to carry out or
12 otherwise provide for the recreational, cultural,
13 commercial or residential development of Navy Pier, and to
14 fix and collect just, reasonable and nondiscriminatory
15 charges for the use thereof. The charges so collected shall
16 be made available to defray the reasonable expenses of the
17 Authority and to pay the principal of and the interest upon
18 any revenue bonds issued by the Authority. The Authority
19 shall be subject to and comply with the Lake Michigan and
20 Chicago Lakefront Protection Ordinance, the Chicago
21 Building Code, the Chicago Zoning Ordinance, and all
22 ordinances and regulations of the City of Chicago contained
23 in the following Titles of the Municipal Code of Chicago:
24 Businesses, Occupations and Consumer Protection; Health
25 and Safety; Fire Prevention; Public Peace, Morals and
26 Welfare; Utilities and Environmental Protection; Streets,

1 Public Ways, Parks, Airports and Harbors; Electrical
2 Equipment and Installation; Housing and Economic
3 Development (only Chapter 5-4 thereof); and Revenue and
4 Finance (only so far as such Title pertains to the
5 Authority's duty to collect taxes on behalf of the City of
6 Chicago).

7 (d) To enter into contracts treating in any manner with
8 the objects and purposes of this Act.

9 (e) To lease any buildings to the Adjutant General of
10 the State of Illinois for the use of the Illinois National
11 Guard or the Illinois Naval Militia.

12 (f) To exercise the right of eminent domain by
13 condemnation proceedings in the manner provided by the
14 Eminent Domain Act, including, with respect to Site B only,
15 the authority to exercise quick take condemnation by
16 immediate vesting of title under Article 20 of the Eminent
17 Domain Act, to acquire any privately owned real or personal
18 property and, with respect to Site B only, public property
19 used for rail transportation purposes (but no such taking
20 of such public property shall, in the reasonable judgment
21 of the owner, interfere with such rail transportation) for
22 the lawful purposes of the Authority in Site A, at Navy
23 Pier, and at Site B. Just compensation for property taken
24 or acquired under this paragraph shall be paid in money or,
25 notwithstanding any other provision of this Act and with
26 the agreement of the owner of the property to be taken or

1 acquired, the Authority may convey substitute property or
2 interests in property or enter into agreements with the
3 property owner, including leases, licenses, or
4 concessions, with respect to any property owned by the
5 Authority, or may provide for other lawful forms of just
6 compensation to the owner. Any property acquired in
7 condemnation proceedings shall be used only as provided in
8 this Act. Except as otherwise provided by law, the City of
9 Chicago shall have a right of first refusal prior to any
10 sale of any such property by the Authority to a third party
11 other than substitute property. The Authority shall
12 develop and implement a relocation plan for businesses
13 displaced as a result of the Authority's acquisition of
14 property. The relocation plan shall be substantially
15 similar to provisions of the Uniform Relocation Assistance
16 and Real Property Acquisition Act and regulations
17 promulgated under that Act relating to assistance to
18 displaced businesses. To implement the relocation plan the
19 Authority may acquire property by purchase or gift or may
20 exercise the powers authorized in this subsection (f),
21 except the immediate vesting of title under Article 20 of
22 the Eminent Domain Act, to acquire substitute private
23 property within one mile of Site B for the benefit of
24 displaced businesses located on property being acquired by
25 the Authority. However, no such substitute property may be
26 acquired by the Authority unless the mayor of the

1 municipality in which the property is located certifies in
2 writing that the acquisition is consistent with the
3 municipality's land use and economic development policies
4 and goals. The acquisition of substitute property is
5 declared to be for public use. In exercising the powers
6 authorized in this subsection (f), the Authority shall use
7 its best efforts to relocate businesses within the area of
8 McCormick Place or, failing that, within the City of
9 Chicago.

10 (g) To enter into contracts relating to construction
11 projects which provide for the delivery by the contractor
12 of a completed project, structure, improvement, or
13 specific portion thereof, for a fixed maximum price, which
14 contract may provide that the delivery of the project,
15 structure, improvement, or specific portion thereof, for
16 the fixed maximum price is insured or guaranteed by a third
17 party capable of completing the construction.

18 (h) To enter into agreements with any person with
19 respect to the use and occupancy of the grounds, buildings,
20 and facilities of the Authority, including concession,
21 license, and lease agreements on terms and conditions as
22 the Authority determines. Notwithstanding Section 24,
23 agreements with respect to the use and occupancy of the
24 grounds, buildings, and facilities of the Authority for a
25 term of more than one year shall be entered into in
26 accordance with the procurement process provided for in

1 Section 25.1.

2 (i) To enter into agreements with any person with
3 respect to the operation and management of the grounds,
4 buildings, and facilities of the Authority or the provision
5 of goods and services on terms and conditions as the
6 Authority determines.

7 (j) After conducting the procurement process provided
8 for in Section 25.4 ~~25.1~~, to enter into one or more
9 contracts to provide for the design and construction of all
10 or part of the Authority's Expansion Project grounds,
11 buildings, and facilities. Any contract for design and
12 construction of the Expansion Project shall be in the form
13 authorized by subsection (g), shall be for a fixed maximum
14 price not in excess of the funds that are authorized to be
15 made available for those purposes during the term of the
16 contract, and shall be entered into before commencement of
17 construction.

18 (k) To enter into agreements, including project
19 agreements with labor unions, that the Authority deems
20 necessary to complete the Expansion Project or any other
21 construction or improvement project in the most timely and
22 efficient manner and without strikes, picketing, or other
23 actions that might cause disruption or delay and thereby
24 add to the cost of the project.

25 (l) To provide incentives to organizations and
26 entities that agree to make use of the grounds, buildings,

1 and facilities of the Authority for conventions, meetings,
2 or trade shows. The incentives may take the form of
3 discounts from regular fees charged by the Authority,
4 subsidies for or assumption of the costs incurred with
5 respect to the convention, meeting, or trade show, or other
6 inducements. The Authority shall be reimbursed by the
7 Department of Commerce and Economic Opportunity for
8 incentives that qualify under the provisions of Section
9 605-725 of the Civil Administrative Code of Illinois.

10 No later than February 15 of each year, the Chairman of
11 the Metropolitan Pier and Exposition Authority shall
12 certify to the Department of Commerce and Economic
13 Opportunity, the State Comptroller, and the State
14 Treasurer the amounts provided during the previous
15 calendar year as incentives for conventions, meetings, or
16 trade shows that (i) have been approved by the Authority
17 and the Department of Commerce and Economic Opportunity,
18 (ii) demonstrate registered attendance in excess of 5,000
19 individuals or in excess of 10,000 individuals, as
20 appropriate, and (iii) but for the incentive, would not
21 have used the facilities of the Authority for the
22 convention, meeting, or trade show. The Department of
23 Commerce and Economic Opportunity may audit the accuracy of
24 the certification. Subject to appropriation, on July 15 of
25 each year the Comptroller shall order transferred and the
26 Treasurer shall transfer into the Metropolitan Pier and

1 Exposition Authority Incentive Fund from the General
2 Revenue Fund the lesser of the amount certified by the
3 Chairman or \$20,000,000 ~~\$10,000,000~~. In no case shall more
4 than \$10,000,000 be used in any one year to reimburse
5 incentives granted conventions, meetings, or trade shows
6 with a registered attendance of more than 5,000 and less
7 than 10,000. No later than 30 days after the transfer,
8 amounts in the Fund shall be paid by the Department of
9 Commerce and Economic Opportunity to the Authority to
10 reimburse the Authority for incentives paid to attract
11 large conventions, meetings, and trade shows to its
12 facilities in the previous calendar year as provided in
13 Section 605-725 of the Civil Administrative Code of
14 Illinois. Provided that all amounts certified by the
15 Authority have been paid, on the last day of each fiscal
16 year moneys remaining in the Fund shall be transferred to
17 the General Revenue Fund.

18 (m) To enter into contracts with any person conveying the
19 naming rights or other intellectual property rights with
20 respect to the grounds, buildings, and facilities of the
21 Authority.

22 (n) To enter into grant agreements with the Chicago
23 Convention and Tourism Bureau providing for the marketing of
24 the convention facilities to large and small conventions,
25 meetings, and trade shows, provided such agreements meet the
26 requirements of Section 5.6 of this Act. Receipts of the

1 Authority from the increase in the airport departure tax
2 authorized by Section 13(f) of this amendatory Act of the 96th
3 General Assembly shall be granted to the Bureau for such
4 purposes.

5 Nothing in this Act shall be construed to authorize the
6 Authority to spend the proceeds of any bonds or notes issued
7 under Section 13.2 or any taxes levied under Section 13 to
8 construct a stadium to be leased to or used by professional
9 sports teams.

10 (Source: P.A. 96-739, eff. 1-1-10.)

11 (70 ILCS 210/5.4 new)

12 Sec. 5.4. Exhibitor rights and work rule reforms.

13 (a) Legislative findings.

14 (1) The Authority is a political subdivision of the
15 State of Illinois subject to the plenary authority of the
16 General Assembly and was created for the benefit of the
17 general public to promote business, industry, commerce,
18 and tourism within the City of Chicago and the State of
19 Illinois.

20 (2) The Authority owns and operates McCormick Place and
21 Navy Pier, which have collectively 2.8 million square feet
22 of exhibit hall space, 700,000 square feet of meeting room
23 space.

24 (3) The Authority is a vital economic engine that

1 annually generates 65,000 jobs and \$8 billion of economic
2 activity for the State of Illinois through the trade shows,
3 conventions, and other meetings held and attended at
4 McCormick Place and Navy Pier.

5 (4) The Authority supports the operation of McCormick
6 Place and Navy Pier through not only fees on the rental of
7 exhibit and meeting room space, electrical and utility
8 service, food and beverage services, and parking, but also
9 hotel room rates paid by persons staying at the
10 Authority-owned hotel.

11 (5) The Authority has a compelling and proprietary
12 interest in the success, competitiveness, and continued
13 viability of McCormick Place and Navy Pier as the owner and
14 operator of the convention facilities and its obligation to
15 ensure that these facilities produce sufficient operating
16 revenues.

17 (6) The Authority's convention facilities were
18 constructed and renovated through the issuance of public
19 bonds that are directly repaid by State hotel, auto rental,
20 food and beverage, and airport and departure taxes paid
21 principally by persons who attend, work at, exhibit, and
22 provide goods and services to conventions, shows,
23 exhibitions, and meetings at McCormick Place and Navy Pier.

24 (7) State law also dedicates State occupation and use
25 tax revenues to fulfill debt service obligations on these
26 bonds should State hotel, auto rental, food and beverage,

1 and airport and departure taxes fail to generate sufficient
2 revenue.

3 (8) Through fiscal year 2010, \$55 million in State
4 occupation and use taxes will have been allocated to make
5 debt service payments on the Authority's bonds due to
6 shortfalls in State hotel, auto rental, food and beverage,
7 and airport and departure taxes. These shortfalls are
8 expected to continue in future fiscal years and would
9 require the annual dedication of approximately \$40 million
10 in State occupation and use taxes to fulfill debt service
11 payments.

12 (9) In 2009, managers of the International Plastics
13 Showcase announced that 2009 was the last year they would
14 host their exhibition at McCormick Place, as they had since
15 1971, because union labor work rules and electric and food
16 service costs make it uneconomical for the show managers
17 and exhibitors to use McCormick Place as a convention venue
18 as compared to convention facilities in Orlando, Florida
19 and Las Vegas, Nevada. The exhibition used over 740,000
20 square feet of exhibit space, attracted over 43,000
21 attendees, generated \$4.8 million of revenues to McCormick
22 Place, and raised over \$200,000 in taxes to pay debt
23 service on convention facility bonds.

24 (10) After the International Plastics Showcase
25 exhibition announced its departure, other conventions and
26 exhibitions managers and exhibitors also stated that they

1 would not return to McCormick Place and Navy Pier for the
2 same reasons cited by the International Plastics Showcase
3 exhibition. In addition, still other managers and
4 exhibitors stated that they would not select McCormick
5 Place as a convention venue unless the union labor work
6 rules and electrical and food service costs were made
7 competitive with those in Orlando and Las Vegas.

8 (11) The General Assembly created the Joint Committee
9 on the Metropolitan Pier and Exposition Authority to
10 conduct hearings and obtain facts to determine how union
11 labor work rules and electrical and food service costs make
12 McCormick Place and Navy Pier uneconomical as a convention
13 venue.

14 (12) Witness testimony and fact-gathering revealed
15 that while the skilled labor provided by trade unions at
16 McCormick Place and Navy Pier is second to none and is
17 actually "exported" to work on conventions and exhibitions
18 held in Orlando and Las Vegas, restrictive work rules on
19 the activities show exhibitors may perform present
20 exhibitors and show managers with an uninviting atmosphere
21 and result in significantly higher costs than competing
22 convention facilities.

23 (13) Witness testimony and fact-gathering also
24 revealed that the mark-up on electrical and food service
25 imposed by the Authority to generate operating revenue for
26 McCormick Place and Navy Pier also substantially increased

1 exhibitor and show organizer costs to the point of excess
2 when compared to competing convention facilities.

3 (14) Witness testimony and fact-gathering further
4 revealed that the additional departure of conventions,
5 exhibitions, and trade shows from Authority facilities
6 threatens the continued economic viability of these
7 facilities and the stability of sufficient tax revenues
8 necessary to support debt service.

9 (15) In order to safeguard the Authority's and State of
10 Illinois' shared compelling and proprietary interests in
11 McCormick Place and Navy Pier and in response to local
12 economic needs, the provisions contained in this Section
13 set forth mandated changes and reforms to restore and
14 ensure that (i) the Authority's facilities remain
15 economically competitive with other convention venues and
16 (ii) conventions, exhibitions, trade shows, and other
17 meetings are attracted to and retained at Authority
18 facilities by producing an exhibitor-friendly environment
19 and by reducing costs for exhibitors and show managers.

20 (b) Definitions. As used in this Section:

21 "Booth" means the demarcated exhibit space of an
22 exhibitor on Authority premises.

23 "Contractor" or "show contractor" means any person who
24 contracts with the Authority, an exhibitor, or with the
25 manager of a show to provide any services related to

1 drayage, rigging, carpentry, decorating, electrical,
2 maintenance, mechanical, and food and beverage services or
3 related trades and duties for shows on Authority premises.

4 "Exhibitor" or "show exhibitor" means any person who
5 contracts with the Authority or with a manager or
6 contractor of a show held or to be held on Authority
7 premises.

8 "Exhibitor employee" means any person who has been
9 employed by the exhibitor as a full-time employee for a
10 minimum of 6 months before the show's opening date.

11 "Hand tools" means cordless tools, power tools, and
12 other tools as determined by the Authority.

13 "Licensee" means any entity that uses the Authority's
14 premises.

15 "Manager" or "show manager" means any person that owns
16 or manages a show held or to be held on Authority premises.

17 "Personally owned vehicles" means the vehicles owned
18 by show exhibitors or the show management, excluding
19 commercially registered trucks, vans, and other vehicles
20 as determined by the Authority.

21 "Premises" means grounds, buildings, and facilities of
22 the Authority.

23 "Show" means a convention, exposition, trade show,
24 event, or meeting held on Authority premises by a show
25 manager or show contractor on behalf of a show manager.

26 "Union employees" means workers represented by a labor

1 organization, as defined in the National Labor Relations
2 Act, providing skilled labor services to exhibitors, a show
3 manager, or a show contractor on Authority premises.

4 (c) Exhibitor rights.

5 In order to control costs, increase the
6 competitiveness, and promote and provide for the economic
7 stability of Authority premises, all Authority contracts
8 with exhibitors, contractors, and managers shall include
9 the following minimum terms and conditions:

10 (1) Consistent with safety and the skills and training
11 necessary to perform the task, as determined by the
12 Authority, an exhibitor and exhibitor employees are
13 permitted in a booth of any size with the use of the
14 exhibitor's ladders and hand tools to:

15 (i) set-up and dismantle exhibits displayed on
16 Authority premises;

17 (ii) assemble and disassemble materials,
18 machinery, or equipment on Authority premises; and

19 (iii) install all signs, graphics, props,
20 balloons, other decorative items, and the exhibitor's
21 own drapery, including the skirting of exhibitor
22 tables, on the Authority's premises.

23 (2) An exhibitor and exhibitor employees are permitted
24 in a booth of any size to deliver, set-up, plug in,
25 interconnect, and operate an exhibitor's electrical

1 equipment, computers, audio-visual devices, and other
2 equipment.

3 (3) An exhibitor and exhibitor employees are permitted
4 in a booth of any size to skid, position, and re-skid all
5 exhibitor material, machinery, and equipment on Authority
6 premises.

7 (4) An exhibitor and exhibitor employees are
8 prohibited at any time from using scooters, forklifts,
9 pallet jacks, condors, scissors lifts, motorized dollies,
10 or similar motorized or hydraulic equipment on Authority
11 premises.

12 (5) The Authority shall designate areas, in its
13 discretion, where exhibitors may unload and load exhibitor
14 materials from privately owned vehicles at Authority
15 premises with the use of non-motorized hand trucks and
16 dollies.

17 (6) On Monday through Friday for any consecutive 8-hour
18 period during the hours of 6:00 a.m. and 10:00 p.m., union
19 employees on Authority premises shall be paid
20 straight-time hourly wages plus fringe benefits. Union
21 employees shall be paid straight-time and a half hourly
22 wages plus fringe benefits for labor services provided
23 after any consecutive 8-hour period; provided, however,
24 that between the hours of midnight and 6:00 a.m. union
25 employees shall be paid double straight-time wages plus
26 fringe benefits for labor services.

1 (7) On Monday through Friday for any consecutive 8-hour
2 period during the hours of 6:00 a.m. and 10:00 p.m., a show
3 manager or contractor shall charge an exhibitor only for
4 labor services provided by union employees on Authority
5 premises based on straight-time hourly wages plus fringe
6 benefits along with a reasonable mark-up. After any
7 consecutive 8-hour period, a show manager or contractor
8 shall charge an exhibitor only for labor services provided
9 by union employees based on straight-time and a half hourly
10 wages plus fringe benefits along with a reasonable mark-up;
11 provided, however, that between the hours of midnight and
12 6:00 a.m. a show manager or contractor shall charge an
13 exhibitor only for labor services provided by union
14 employees based on double straight-time wages plus fringe
15 benefits along with a reasonable mark-up.

16 (8) On Saturdays for any consecutive 8-hour period,
17 union employees on Authority premises shall be paid
18 straight-time and a half hourly wages plus fringe benefits.
19 After any consecutive 8-hour period, union employees on
20 Authority premises shall be paid double straight-time
21 hourly wages plus fringe benefits; provided, however, that
22 between the hours of midnight and 6:00 a.m. union employees
23 shall be paid double straight-time wages plus fringe
24 benefits for labor services.

25 (9) On Saturdays for any consecutive 8-hour period, a
26 show manager or contractor shall charge an exhibitor only

1 for labor services provided by union employees on Authority
2 premises based on straight-time and a half hourly wages
3 plus fringe benefits along with a reasonable mark-up. After
4 any consecutive 8-hour period, a show manager or contractor
5 shall charge an exhibitor only for labor services provided
6 by union employees based on double straight-time hourly
7 wages plus fringe benefits along with a reasonable mark-up;
8 provided, however, that between the hours of midnight and
9 6:00 a.m. a show manager or contractor shall charge an
10 exhibitor only for labor services provided by union
11 employees based on double straight-time wages plus fringe
12 benefits along with a reasonable mark-up.

13 (10) On Sundays and on State and federal holidays,
14 union employees on Authority premises shall be paid double
15 straight-time hourly wages plus fringe benefits.

16 (11) On Sundays and on State and federal holidays, a
17 show manager or contractor shall charge an exhibitor only
18 for labor services provided by union employees on Authority
19 premises based on double straight-time hourly wages plus
20 fringe benefits along with a reasonable mark-up.

21 (12) The Authority has the power to determine, after
22 consultation with the Advisory Council, the work
23 jurisdiction and scope of work of union employees on
24 Authority premises during the move-in, move-out, and run of
25 a show, provided that any affected labor organization may
26 contest the Authority's determination through a binding

1 decision of an independent, third-party arbitrator. When
2 making the determination, the Authority or arbitrator, as
3 the case may be, shall consider the training and skills
4 required to perform the task, past practices on Authority
5 premises, safety, and the need for efficiency and exhibitor
6 satisfaction. These factors shall be considered in their
7 totality and not in isolation. Nothing in this item permits
8 the Authority to eliminate any labor organization
9 representing union employees that provide labor services
10 on the move-in, move-out, and run of the show as of the
11 effective date of this amendatory Act of the 96th General
12 Assembly.

13 (13) During the run of a show, all stewards of union
14 employees shall be working stewards. Subject to the
15 discretion of the Authority, no more than one working
16 steward per labor organization representing union
17 employees providing labor services on Authority premises
18 shall be used per building and per show.

19 (14) An exhibitor or show manager may request by name
20 specific union employees to provide labor services on
21 Authority premises consistent with all State and federal
22 laws. Union employees requested by an exhibitor shall take
23 priority over union employees requested by a show manager.

24 (15) A show manager or show contractor on behalf of a
25 show manager may retain an electrical contractor approved
26 by the Authority or Authority-provisioned electrical

1 services to provide electrical services on the premises. If
2 a show manager or show contractor on behalf of a show
3 manager retains Authority-provisioned electrical services,
4 then the Authority shall offer these services at a rate not
5 to exceed the cost of providing those services.

6 (16) Crew sizes for any task or operation shall not
7 exceed 2 persons unless, after consultation with the
8 Advisory Council, the Authority determines otherwise based
9 on the task, skills, and training required to perform the
10 task and on safety.

11 (17) An exhibitor may bring food and beverages on the
12 premises of the Authority for personal consumption.

13 (18) Show managers and contractors shall comply with
14 any audit performed under subsection (e) of this Section.

15 (19) A show manager or contractor shall charge an
16 exhibitor only for labor services provided by union
17 employees on Authority premises on a minimum half-hour
18 basis.

19 The Authority has the power to implement, enforce, and
20 administer the exhibitor rights set forth in this subsection,
21 including the promulgation of rules. The Authority also has the
22 power to determine violations of this subsection and implement
23 appropriate remedies, including, but not limited to, barring
24 violators from Authority premises.

25 (d) Advisory Council.

1 (1) An Advisory Council is hereby established to ensure
2 an active and productive dialogue between all affected
3 stakeholders to ensure exhibitor satisfaction for
4 conventions, exhibitions, trade shows, and meetings held
5 on Authority premises.

6 (2) The composition of the Council shall be determined
7 by the Authority consistent with its existing practice for
8 labor-management relations.

9 (3) The Council shall hold meetings no less than once
10 every 90 days.

11 (e) Audit of exhibitor rights.

12 The Authority shall retain the services of a person to
13 complete, at least twice per calendar year, a financial
14 statement audit and compliance attestation examination to
15 determine and verify that the exhibitor rights set forth in
16 this Section have produced cost reductions for exhibitors and
17 those cost reductions have been fairly passed along to
18 exhibitors. The financial statement audit shall be performed in
19 accordance with generally accepted auditing standards. The
20 compliance attestation examination shall be (i) performed in
21 accordance with attestation standards established by the
22 American Institute of Certified Public Accountants and shall
23 examine the compliance with the requirements set forth in this
24 Section and (ii) conducted by a licensed public accounting
25 firm, selected by the Authority from a list of firms

1 prequalified to do business with the Illinois Auditor General.
2 Upon request, a show contractor or manager shall provide the
3 Authority or person retained to provide auditing services with
4 any information and other documentation reasonably necessary
5 to perform the obligations set forth in this subsection. Upon
6 completion, the report shall be submitted to the Authority and
7 made publicly available on the Authority's website.

8 (f) Exhibitor service reforms. The Authority shall make every
9 effort to substantially reduce exhibitor's costs for
10 participating in shows.

11 (1) Any contract to provide food or beverage services
12 in the buildings and facilities of the Authority, except
13 Navy Pier, shall be provided at a rate not to exceed the
14 cost established in the contract. The Board shall
15 periodically review all food and beverage contracts.

16 (2) A department or unit of the Authority shall not
17 serve as the exclusive provider of electrical services.

18 (3) Exhibitors shall receive a detailed statement of
19 all costs associated with utility services, including the
20 cost of labor, equipment, and materials.

21 (g) Severability. If any provision of this Section or its
22 application to any person or circumstance is held invalid, the
23 invalidity of that provision or application does not affect
24 other provisions or applications of this Section that can be

1 given effect without the invalid provision or application.

2 (70 ILCS 210/5.6 new)

3 Sec. 5.6. Marketing agreement.

4 (a) The Authority shall enter into a marketing agreement
5 with a not-for-profit organization headquartered in Chicago
6 and recognized by the Department of Commerce and Economic
7 Opportunity as a certified local tourism and convention bureau
8 entitled to receive State tourism grant funds, provided the
9 bylaws of the organization establish a board of the
10 organization that is comprised of 25 members serving 3-year
11 staggered terms, including the following:

12 (1) a Chair of the board of the organization appointed
13 by the Mayor of the City of Chicago from among the business
14 and civic leaders of Chicago who are not engaged in the
15 hospitality business or who have not served as a member of
16 the Board or as chief executive officer of the Authority;

17 (2) the chairperson of the interim board or Board of
18 the Authority, or his or her designee;

19 (3) no more than 5 members from the hotel industry;

20 (4) no more than 2 members from the restaurant or
21 attractions industry;

22 (5) no more than 2 members employed by or representing
23 an entity responsible for a trade show;

24 (6) no more than 2 members representing unions; and

25 (7) the Director of the Illinois Department of Commerce

1 and Economic Opportunity, ex officio.

2 Persons with a real or apparent conflict of interest shall
3 not be appointed to the board. Members of the board of the
4 organization shall not serve more than 2 terms. The bylaws
5 shall require the following: (i) that the Chair of the
6 organization name no less than 5 and no more than 9 members to
7 the Executive Committee of the organization, one of whom must
8 be the chairperson of the interim board or Board of the
9 Authority, and (ii) a provision concerning conflict of interest
10 and a requirement that a member abstain from participating in
11 board action if there is a threat to the independence of
12 judgment created by any conflict of interest or if
13 participation is likely to have a negative effect on public
14 confidence in the integrity of the board.

15 (b) The Authority shall notify the Department of Revenue
16 within 10 days after entering into a contract pursuant to this
17 Section.

18 (70 ILCS 210/5.7 new)

19 Sec. 5.7. Naming rights.

20 (a) The Authority may grant naming rights to the grounds,
21 buildings, and facilities of the Authority. The Authority shall
22 have all powers necessary to grant the license and enter into
23 any agreements and execute any documents necessary to exercise
24 the authority granted by this Section. "Naming rights" under
25 this Section means the right to associate the name or

1 identifying mark of any person or entity with the name or
2 identity of the grounds, buildings, or facilities of the
3 Authority.

4 (b) The Authority shall give notice that the Authority will
5 accept proposals for the licensing of naming rights with
6 respect to specified properties by publication in the Illinois
7 Procurement Bulletin not less than 30 business days before the
8 day upon which proposals will be accepted. The Authority shall
9 give such other notice as deemed appropriate. Proposals shall
10 not be sealed and shall be part of the public record. The
11 Authority shall conduct open, competitive negotiations with
12 those who have submitted proposals in order to obtain the
13 highest and best competitively negotiated proposals that yield
14 the most advantageous benefits and considerations to the
15 Authority. Neither the name, logo, products, or services of the
16 proposer shall be such as to bring disrepute upon the
17 Authority. If a proposal satisfactory to the Authority is not
18 negotiated, the Authority may give notice as provided in this
19 subsection and accept additional proposals.

20 (c) The licensee shall have the authority to place signs,
21 placards, imprints, or other identifying information on the
22 grounds, buildings, or facilities of the Authority as specified
23 in the license and only during the term of the license. The
24 license may, but need not, require the Authority to refer to a
25 property or other asset by the name of the licensee during the
26 term of the license.

1 (d) A license of naming rights is non-transferable, except
2 to a successor entity of the licensee, and is non-renewable;
3 however, the licensee is eligible to compete for a new license
4 upon completion of the term of the agreement. A majority of the
5 Board must approve any contract, lease, sale, conveyance,
6 license, or other grant of rights to name buildings or
7 facilities of the Authority. At least 25% of the total amount
8 of license fees must be paid prior to the commencement of the
9 term of the license and any balance shall be paid on a periodic
10 schedule agreed to by the Authority.

11 (e) Any licensing fee or revenue as a result of naming
12 rights shall be used as provided in Section 13(g) of this Act.

13 (70 ILCS 210/10.2 new)

14 Sec. 10.2. Bonding disclosure.

15 (a) Truth in borrowing disclosure. Within 60 business days
16 after the issuance of any bonds under this Act, the Authority
17 shall disclose the total principal and interest payments to be
18 paid on the bonds over the full stated term of the bonds. The
19 disclosure also shall include principal and interest payments
20 to be made by each fiscal year over the full stated term of the
21 bonds and total principal and interest payments to be made by
22 each fiscal year on all other outstanding bonds issued under
23 this Act over the full stated terms of those bonds. These
24 disclosures shall be calculated assuming bonds are not redeemed
25 or refunded prior to their stated maturities. Amounts included

1 in these disclosures as payment of interest on variable rate
2 bonds shall be computed at an interest rate equal to the rate
3 at which the variable rate bonds are first set upon issuance,
4 plus 2.5%, after taking into account any credits permitted in
5 the related indenture or other instrument against the amount of
6 such interest for each fiscal year.

7 (b) Bond sale expenses disclosure. Within 60 business days
8 after the issuance of any bonds under this Act, the Authority
9 shall disclose all costs of issuance on each sale of bonds
10 under this Act. The disclosure shall include, as applicable,
11 the respective percentages of participation and compensation
12 of each underwriter that is a member of the underwriting
13 syndicate, legal counsel, financial advisors, and other
14 professionals for the bond issue and an identification of all
15 costs of issuance paid to minority-owned businesses, female
16 owned businesses, and businesses owned by persons with
17 disabilities. The terms "minority owned businesses", "female
18 owned businesses", and "business owned by a person with a
19 disability" have the meanings given to those terms in the
20 Business Enterprise for Minorities, Females, and Persons with
21 Disabilities Act. In addition, the Authority shall provide
22 copies of all contracts under which any costs of issuance are
23 paid or to be paid to the Commission on Government Forecasting
24 and Accountability within 60 business days after the issuance
25 of bonds for which those costs are paid or to be paid. Instead
26 of filing a second or subsequent copy of the same contract, the

1 Authority may file a statement that specified costs are paid
2 under specified contracts filed earlier with the Commission.

3 (c) The disclosures required in this Section shall be
4 published by posting the disclosures for no less than 30 days
5 on the website of the Authority and shall be available to the
6 public upon request. The Authority shall also provide the
7 disclosures to the Governor's Office of Management and Budget,
8 the Commission on Government Forecasting and Accountability,
9 and the General Assembly.

10 (70 ILCS 210/13) (from Ch. 85, par. 1233)

11 Sec. 13. (a) The Authority shall not have power to levy
12 taxes for any purpose, except as provided in subsections (b),
13 (c), (d), (e), and (f).

14 (b) By ordinance the Authority shall, as soon as
15 practicable after the effective date of this amendatory Act of
16 1991, impose a Metropolitan Pier and Exposition Authority
17 Retailers' Occupation Tax upon all persons engaged in the
18 business of selling tangible personal property at retail within
19 the territory described in this subsection at the rate of 1.0%
20 of the gross receipts (i) from the sale of food, alcoholic
21 beverages, and soft drinks sold for consumption on the premises
22 where sold and (ii) from the sale of food, alcoholic beverages,
23 and soft drinks sold for consumption off the premises where
24 sold by a retailer whose principal source of gross receipts is
25 from the sale of food, alcoholic beverages, and soft drinks

1 prepared for immediate consumption.

2 The tax imposed under this subsection and all civil
3 penalties that may be assessed as an incident to that tax shall
4 be collected and enforced by the Illinois Department of
5 Revenue. The Department shall have full power to administer and
6 enforce this subsection, to collect all taxes and penalties so
7 collected in the manner provided in this subsection, and to
8 determine all rights to credit memoranda arising on account of
9 the erroneous payment of tax or penalty under this subsection.
10 In the administration of and compliance with this subsection,
11 the Department and persons who are subject to this subsection
12 shall have the same rights, remedies, privileges, immunities,
13 powers, and duties, shall be subject to the same conditions,
14 restrictions, limitations, penalties, exclusions, exemptions,
15 and definitions of terms, and shall employ the same modes of
16 procedure applicable to this Retailers' Occupation Tax as are
17 prescribed in Sections 1, 2 through 2-65 (in respect to all
18 provisions of those Sections other than the State rate of
19 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
20 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
21 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13 and, and until
22 January 1, 1994, 13.5 of the Retailers' Occupation Tax Act,
23 and, on and after January 1, 1994, all applicable provisions of
24 the Uniform Penalty and Interest Act that are not inconsistent
25 with this Act, as fully as if provisions contained in those
26 Sections of the Retailers' Occupation Tax Act were set forth in

1 this subsection.

2 Persons subject to any tax imposed under the authority
3 granted in this subsection may reimburse themselves for their
4 seller's tax liability under this subsection by separately
5 stating that tax as an additional charge, which charge may be
6 stated in combination, in a single amount, with State taxes
7 that sellers are required to collect under the Use Tax Act,
8 pursuant to bracket schedules as the Department may prescribe.
9 The retailer filing the return shall, at the time of filing the
10 return, pay to the Department the amount of tax imposed under
11 this subsection, less a discount of 1.75%, which is allowed to
12 reimburse the retailer for the expenses incurred in keeping
13 records, preparing and filing returns, remitting the tax, and
14 supplying data to the Department on request.

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

24 Nothing in this subsection authorizes the Authority to
25 impose a tax upon the privilege of engaging in any business
26 that under the Constitution of the United States may not be

1 made the subject of taxation by this State.

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

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

1 under the ordinance imposing the tax or under this subsection.

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

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

11 (1) that portion of the City of Chicago located within
12 the following area: Beginning at the point of intersection
13 of the Cook County - DuPage County line and York Road, then
14 North along York Road to its intersection with Touhy
15 Avenue, then east along Touhy Avenue to its intersection
16 with the Northwest Tollway, then southeast along the
17 Northwest Tollway to its intersection with Lee Street, then
18 south along Lee Street to Higgins Road, then south and east
19 along Higgins Road to its intersection with Mannheim Road,
20 then south along Mannheim Road to its intersection with
21 Irving Park Road, then west along Irving Park Road to its
22 intersection with the Cook County - DuPage County line,
23 then north and west along the county line to the point of
24 beginning; and

25 (2) that portion of the City of Chicago located within
26 the following area: Beginning at the intersection of West

1 55th Street with Central Avenue, then east along West 55th
2 Street to its intersection with South Cicero Avenue, then
3 south along South Cicero Avenue to its intersection with
4 West 63rd Street, then west along West 63rd Street to its
5 intersection with South Central Avenue, then north along
6 South Central Avenue to the point of beginning; and

7 (3) that portion of the City of Chicago located within
8 the following area: Beginning at the point 150 feet west of
9 the intersection of the west line of North Ashland Avenue
10 and the north line of West Diversey Avenue, then north 150
11 feet, then east along a line 150 feet north of the north
12 line of West Diversey Avenue extended to the shoreline of
13 Lake Michigan, then following the shoreline of Lake
14 Michigan (including Navy Pier and all other improvements
15 fixed to land, docks, or piers) to the point where the
16 shoreline of Lake Michigan and the Adlai E. Stevenson
17 Expressway extended east to that shoreline intersect, then
18 west along the Adlai E. Stevenson Expressway to a point 150
19 feet west of the west line of South Ashland Avenue, then
20 north along a line 150 feet west of the west line of South
21 and North Ashland Avenue to the point of beginning.

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

1 item (3).

2 (c) By ordinance the Authority shall, as soon as
3 practicable after the effective date of this amendatory Act of
4 1991, impose an occupation tax upon all persons engaged in the
5 corporate limits of the City of Chicago in the business of
6 renting, leasing, or letting rooms in a hotel, as defined in
7 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
8 the gross rental receipts from the renting, leasing, or letting
9 of hotel rooms within the City of Chicago, excluding, however,
10 from gross rental receipts the proceeds of renting, leasing, or
11 letting to permanent residents of a hotel, as defined in that
12 Act. Gross rental receipts shall not include charges that are
13 added on account of the liability arising from any tax imposed
14 by the State or any governmental agency on the occupation of
15 renting, leasing, or letting rooms in a hotel.

16 The tax imposed by the Authority under this subsection and
17 all civil penalties that may be assessed as an incident to that
18 tax shall be collected and enforced by the Illinois Department
19 of Revenue. The certificate of registration that is issued by
20 the Department to a lessor under the Hotel Operators'
21 Occupation Tax Act shall permit that registrant to engage in a
22 business that is taxable under any ordinance enacted under this
23 subsection without registering separately with the Department
24 under that ordinance or under this subsection. The Department
25 shall have full power to administer and enforce this
26 subsection, to collect all taxes and penalties due under this

1 subsection, to dispose of taxes and penalties so collected in
2 the manner provided in this subsection, and to determine all
3 rights to credit memoranda arising on account of the erroneous
4 payment of tax or penalty under this subsection. In the
5 administration of and compliance with this subsection, the
6 Department and persons who are subject to this subsection shall
7 have the same rights, remedies, privileges, immunities,
8 powers, and duties, shall be subject to the same conditions,
9 restrictions, limitations, penalties, and definitions of
10 terms, and shall employ the same modes of procedure as are
11 prescribed in the Hotel Operators' Occupation Tax Act (except
12 where that Act is inconsistent with this subsection), as fully
13 as if the provisions contained in the Hotel Operators'
14 Occupation Tax Act were set out in this subsection.

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

24 Persons subject to any tax imposed under the authority
25 granted in this subsection may reimburse themselves for their
26 tax liability for that tax by separately stating that tax as an

1 additional charge, which charge may be stated in combination,
2 in a single amount, with State taxes imposed under the Hotel
3 Operators' Occupation Tax Act, the municipal tax imposed under
4 Section 8-3-13 of the Illinois Municipal Code, and the tax
5 imposed under Section 19 of the Illinois Sports Facilities
6 Authority Act.

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

14 The Department shall forthwith pay over to the State
15 Treasurer, ex officio, as trustee for the Authority, all taxes
16 and penalties collected under this subsection for deposit into
17 a trust fund held outside the State Treasury. On or before the
18 25th day of each calendar month, the Department shall certify
19 to the Comptroller the amounts to be paid under subsection (g)
20 of this Section, which shall be the amounts (not including
21 credit memoranda) collected under this subsection during the
22 second preceding calendar month by the Department, less any
23 amounts determined by the Department to be necessary for
24 payment of refunds. Within 10 days after receipt by the
25 Comptroller of the Department's certification, the Comptroller
26 shall cause the orders to be drawn for such amounts, and the

1 Treasurer shall administer those amounts as required in
2 subsection (g).

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

10 (d) By ordinance the Authority shall, as soon as
11 practicable after the effective date of this amendatory Act of
12 1991, impose a tax upon all persons engaged in the business of
13 renting automobiles in the metropolitan area at the rate of 6%
14 of the gross receipts from that business, except that no tax
15 shall be imposed on the business of renting automobiles for use
16 as taxicabs or in livery service. The tax imposed under this
17 subsection and all civil penalties that may be assessed as an
18 incident to that tax shall be collected and enforced by the
19 Illinois Department of Revenue. The certificate of
20 registration issued by the Department to a retailer under the
21 Retailers' Occupation Tax Act or under the Automobile Renting
22 Occupation and Use Tax Act shall permit that person to engage
23 in a business that is taxable under any ordinance enacted under
24 this subsection without registering separately with the
25 Department under that ordinance or under this subsection. The
26 Department shall have full power to administer and enforce this

1 subsection, to collect all taxes and penalties due under this
2 subsection, to dispose of taxes and penalties so collected in
3 the manner provided in this subsection, and to determine all
4 rights to credit memoranda arising on account of the erroneous
5 payment of tax or penalty under this subsection. In the
6 administration of and compliance with this subsection, the
7 Department and persons who are subject to this subsection shall
8 have the same rights, remedies, privileges, immunities,
9 powers, and duties, be subject to the same conditions,
10 restrictions, limitations, penalties, and definitions of
11 terms, and employ the same modes of procedure as are prescribed
12 in Sections 2 and 3 (in respect to all provisions of those
13 Sections other than the State rate of tax; and in respect to
14 the provisions of the Retailers' Occupation Tax Act referred to
15 in those Sections, except as to the disposition of taxes and
16 penalties collected, except for the provision allowing
17 retailers a deduction from the tax to cover certain costs, and
18 except that credit memoranda issued under this subsection may
19 not be used to discharge any State tax liability) of the
20 Automobile Renting Occupation and Use Tax Act, as fully as if
21 provisions contained in those Sections of that Act were set
22 forth in this subsection.

23 Persons subject to any tax imposed under the authority
24 granted in this subsection may reimburse themselves for their
25 tax liability under this subsection by separately stating that
26 tax as an additional charge, which charge may be stated in

1 combination, in a single amount, with State tax that sellers
2 are required to collect under the Automobile Renting Occupation
3 and Use Tax Act, pursuant to bracket schedules as the
4 Department may prescribe.

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

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

1 required in subsection (g).

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

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

13 (e) By ordinance the Authority shall, as soon as
14 practicable after the effective date of this amendatory Act of
15 1991, impose a tax upon the privilege of using in the
16 metropolitan area an automobile that is rented from a rentor
17 outside Illinois and is titled or registered with an agency of
18 this State's government at a rate of 6% of the rental price of
19 that automobile, except that no tax shall be imposed on the
20 privilege of using automobiles rented for use as taxicabs or in
21 livery service. The tax shall be collected from persons whose
22 Illinois address for titling or registration purposes is given
23 as being in the metropolitan area. The tax shall be collected
24 by the Department of Revenue for the Authority. The tax must be
25 paid to the State or an exemption determination must be
26 obtained from the Department of Revenue before the title or

1 certificate of registration for the property may be issued. The
2 tax or proof of exemption may be transmitted to the Department
3 by way of the State agency with which or State officer with
4 whom the tangible personal property must be titled or
5 registered if the Department and that agency or State officer
6 determine that this procedure will expedite the processing of
7 applications for title or registration.

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

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

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

15 The Department shall forthwith pay over to the State
16 Treasurer, ex officio, as trustee, all taxes, penalties, and
17 interest collected under this subsection for deposit into a
18 trust fund held outside the State Treasury. On or before the
19 25th day of each calendar month, the Department shall certify
20 to the State Comptroller the amounts to be paid under
21 subsection (g) of this Section, which shall be the amounts (not
22 including credit memoranda) collected under this subsection
23 during the second preceding calendar month by the Department,
24 less any amounts determined by the Department to be necessary
25 for payment of refunds. Within 10 days after receipt by the
26 State Comptroller of the Department's certification, the

1 Comptroller shall cause the orders to be drawn for such
2 amounts, and the Treasurer shall administer those amounts as
3 required in subsection (g).

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

10 (f) By ordinance the Authority shall, as soon as
11 practicable after the effective date of this amendatory Act of
12 1991, impose an occupation tax on all persons, other than a
13 governmental agency, engaged in the business of providing
14 ground transportation for hire to passengers in the
15 metropolitan area at a rate of (i) \$4 ~~\$2~~ per taxi or livery
16 vehicle departure with passengers for hire from commercial
17 service airports in the metropolitan area, (ii) for each
18 departure with passengers for hire from a commercial service
19 airport in the metropolitan area in a bus or van operated by a
20 person other than a person described in item (iii): \$18 ~~\$9~~ per
21 bus or van with a capacity of 1-12 passengers, \$36 ~~\$18~~ per bus
22 or van with a capacity of 13-24 passengers, and \$54 ~~\$27~~ per bus
23 or van with a capacity of over 24 passengers, and (iii) for
24 each departure with passengers for hire from a commercial
25 service airport in the metropolitan area in a bus or van
26 operated by a person regulated by the Interstate Commerce

1 Commission or Illinois Commerce Commission, operating
2 scheduled service from the airport, and charging fares on a per
3 passenger basis: \$2 ~~\$1~~ per passenger for hire in each bus or
4 van. The term "commercial service airports" means those
5 airports receiving scheduled passenger service and enplaning
6 more than 100,000 passengers per year.

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

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

24 All taxes, penalties, and interest collected under any
25 ordinance adopted under this subsection, less any amounts
26 determined to be necessary for the payment of refunds and less

1 the taxes, penalties, and interest attributable to any increase
2 in the rate of tax authorized by this amendatory Act of the
3 96th General Assembly, shall be paid forthwith to the State
4 Treasurer, ex officio, for deposit into a trust fund held
5 outside the State Treasury and shall be administered by the
6 State Treasurer as provided in subsection (g) of this Section.
7 All taxes, penalties, and interest attributable to any increase
8 in the rate of tax authorized by this amendatory Act of the
9 96th General Assembly shall be paid by the State Treasurer as
10 follows: 25% for deposit into the Convention Center Support
11 Fund, to be used by the Village of Rosemont for the repair,
12 maintenance, and improvement of the Donald E. Stephens
13 Convention Center and for debt service on debt instruments
14 issued for those purposes by the village and 75% to the
15 Authority to be used for grants to an organization meeting the
16 qualifications set out in Section 5.6 of this Act, provided the
17 Metropolitan Pier and Exposition Authority has entered into a
18 marketing agreement with such an organization.

19 (g) Amounts deposited from the proceeds of taxes imposed by
20 the Authority under subsections (b), (c), (d), (e), and (f) of
21 this Section and amounts deposited under Section 19 of the
22 Illinois Sports Facilities Authority Act shall be held in a
23 trust fund outside the State Treasury and shall be administered
24 by the Treasurer as follows.

25 (1) An amount necessary for the payment of refunds with
26 respect to those taxes shall be retained in the trust fund

1 and used for those payments.

2 (2) On July 20 and on the 20th of each month
3 thereafter, provided that the amount requested in the
4 annual certificate of the Chairman of the Authority filed
5 under Section 8.25f of the State Finance Act has been
6 appropriated for payment to the Authority, 1/8 of the local
7 tax transfer amount, together with any cumulative
8 deficiencies in the amounts transferred into the McCormick
9 Place Expansion Project Fund under this subparagraph (2)
10 during the fiscal year for which the certificate has been
11 filed, shall be transferred from the trust fund into the
12 McCormick Place Expansion Project Fund in the State
13 Treasury until 100% of the local tax transfer amount has
14 been so transferred. "Local tax transfer amount" shall mean
15 the amount requested in the annual certificate, minus the
16 reduction amount. "Reduction amount" shall mean \$41.7
17 million in fiscal year 2011, \$36.7 million in fiscal year
18 2012, \$36.7 million in fiscal year 2013, \$36.7 million in
19 fiscal year 2014, and \$31.7 million in each fiscal year
20 thereafter until 2032, provided that the reduction amount
21 shall be reduced by (i) the amount certified by the
22 Authority to the State Comptroller and State Treasurer
23 under Section 8.25 of the State Finance Act, as amended,
24 with respect to that fiscal year and (ii) in any fiscal
25 year in which the amounts deposited in the trust fund under
26 this Section exceed \$318.3 million, exclusive of amounts

1 set aside for refunds and for the reserve account, one
2 dollar for each dollar of the deposits in the trust fund
3 above \$318.3 million with respect to that year, exclusive
4 of amounts set aside for refunds and for the reserve
5 account.

6 (3) On July 20, 2010, the Comptroller shall certify to
7 the Governor, the Treasurer, and the Chairman of the
8 Authority the 2010 deficiency amount, which means the
9 cumulative amount of transfers that were due from the trust
10 fund to the McCormick Place Expansion Project Fund in
11 fiscal years 2008, 2009, and 2010 under Section 13(q) of
12 this Act, as it existed prior to the effective date of this
13 amendatory Act of the 96th General Assembly, but not made.
14 On July 20, 2011 and on July 20 of each year through July
15 20, 2014, the Treasurer shall calculate for the previous
16 fiscal year the surplus revenues in the trust fund and pay
17 that amount to the Authority. On July 20, 2015 and on July
18 20 of each year thereafter, as long as bonds and notes
19 issued under Section 13.2 or bonds and notes issued to
20 refund those bonds and notes are outstanding, the Treasurer
21 shall calculate for the previous fiscal year the surplus
22 revenues in the trust fund and pay one-half of that amount
23 to the State Treasurer for deposit into the General Revenue
24 Fund until the 2010 deficiency amount has been paid and
25 shall pay the balance of the surplus revenues to the
26 Authority. "Surplus revenues" means the amounts remaining

1 in the trust fund on June 30 of the previous fiscal year
2 (A) after the State Treasurer has set aside in the trust
3 fund (i) amounts retained for refunds under subparagraph
4 (1) and (ii) any amounts necessary to meet the reserve
5 account amount and (B) after the State Treasurer has
6 transferred from the trust fund to the General Revenue Fund
7 100% of any post-2010 deficiency amount. "Reserve account
8 amount" means \$15 million in fiscal year 2011 and \$30
9 million in each fiscal year thereafter. The reserve account
10 amount shall be set aside in the trust fund and used as a
11 reserve to be transferred to the McCormick Place Expansion
12 Project Fund in the event the proceeds of taxes imposed
13 under this Section 13 are not sufficient to fund the
14 transfer required in subparagraph (2). "Post-2010
15 deficiency amount" means any deficiency in transfers from
16 the trust fund to the McCormick Place Expansion Project
17 Fund with respect to fiscal years 2011 and thereafter. It
18 is the intention of this subparagraph (3) that no surplus
19 revenues shall be paid to the Authority with respect to any
20 year in which a post-2010 deficiency amount has not been
21 satisfied by the Authority.

22 Moneys received by the Authority as surplus revenues may be
23 used (i) for the purposes of paying debt service on the bonds
24 and notes issued by the Authority, including early redemption
25 of those bonds or notes, (ii) for the purposes of repair,
26 replacement, and improvement of the grounds, buildings, and

1 facilities of the Authority, and (iii) for the corporate
2 purposes of the Authority in fiscal years 2011 through 2015 in
3 an amount not to exceed \$20,000,000 annually or \$80,000,000
4 total, which amount shall be reduced \$0.75 for each dollar of
5 the receipts of the Authority in that year from any contract
6 entered into with respect to naming rights at McCormick Place
7 under Section 5(m) of this Act. When bonds and notes issued
8 under Section 13.2, or bonds or notes issued to refund those
9 bonds and notes, are no longer outstanding, the balance in the
10 trust fund shall be paid to the Authority. ~~: first, an amount~~
11 ~~necessary for the payment of refunds shall be retained in the~~
12 ~~trust fund; second, the balance of the proceeds deposited in~~
13 ~~the trust fund during fiscal year 1993 shall be retained in the~~
14 ~~trust fund during that year and thereafter shall be~~
15 ~~administered as a reserve to fund the deposits required in item~~
16 ~~"third"; third, beginning July 20, 1993, and continuing each~~
17 ~~month thereafter, provided that the amount requested in the~~
18 ~~certificate of the Chairman of the Authority filed under~~
19 ~~Section 8.25f of the State Finance Act has been appropriated~~
20 ~~for payment to the Authority, 1/8 of the annual amount~~
21 ~~requested in that certificate together with any cumulative~~
22 ~~deficiencies shall be transferred from the trust fund into the~~
23 ~~McCormick Place Expansion Project Fund in the State Treasury~~
24 ~~until 100% of the amount requested in that certificate plus any~~
25 ~~cumulative deficiencies in the amounts transferred into the~~
26 ~~McCormick Place Expansion Project Fund under this item "third",~~

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

24 (h) The ordinances imposing the taxes authorized by this
25 Section shall be repealed when bonds and notes issued under
26 Section 13.2 or bonds and notes issued to refund those bonds

1 and notes are no longer outstanding.

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

3 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

4 Sec. 13.2. The McCormick Place Expansion Project Fund is
5 created in the State Treasury. All moneys in the McCormick
6 Place Expansion Project Fund are allocated to and shall be
7 appropriated and used only for the purposes authorized by and
8 subject to the limitations and conditions of this Section.
9 Those amounts may be appropriated by law to the Authority for
10 the purposes of paying the debt service requirements on all
11 bonds and notes, including bonds and notes issued to refund or
12 advance refund bonds and notes issued under this Section,
13 Section 13.1, or issued to refund or advance refund bonds and
14 notes otherwise issued under this Act, (collectively referred
15 to as "bonds") to be issued by the Authority under this Section
16 in an aggregate original principal amount (excluding the amount
17 of any bonds and notes issued to refund or advance refund bonds
18 or notes issued under this Section and Section 13.1) not to
19 exceed \$2,557,000,000 ~~\$2,107,000,000~~ for the purposes of hotel
20 construction and related necessary capital improvements and
21 other needed capital improvements to existing facilities
22 ~~carrying out and performing its duties and exercising its~~
23 ~~powers under this Act.~~ No bonds issued to refund or advance
24 refund bonds issued under this Section may mature later than 40
25 years from the date of issuance of the refunding or advance

1 ~~refunding bonds the longest maturity date of the series of~~
2 ~~bonds being refunded.~~ After the aggregate original principal
3 amount of bonds authorized in this Section has been issued, the
4 payment of any principal amount of such bonds does not
5 authorize the issuance of additional bonds (except refunding
6 bonds). Any bonds and notes issued under this Section in any
7 year in which there is an outstanding "post-2010 deficiency
8 amount" as that term is defined in Section 13 (g)(3) of this
9 Act shall provide for the payment to the State Treasurer of the
10 amount of that deficiency.

11 On the first day of each month commencing after July 1,
12 1993, amounts, if any, on deposit in the McCormick Place
13 Expansion Project Fund shall, subject to appropriation, be paid
14 in full to the Authority or, upon its direction, to the trustee
15 or trustees for bondholders of bonds that by their terms are
16 payable from the moneys received from the McCormick Place
17 Expansion Project Fund, until an amount equal to 100% of the
18 aggregate amount of the principal and interest in the fiscal
19 year, including that pursuant to sinking fund requirements, has
20 been so paid and deficiencies in reserves shall have been
21 remedied.

22 The State of Illinois pledges to and agrees with the
23 holders of the bonds of the Metropolitan Pier and Exposition
24 Authority issued under this Section that the State will not
25 limit or alter the rights and powers vested in the Authority by
26 this Act so as to impair the terms of any contract made by the

1 Authority with those holders or in any way impair the rights
2 and remedies of those holders until the bonds, together with
3 interest thereon, interest on any unpaid installments of
4 interest, and all costs and expenses in connection with any
5 action or proceedings by or on behalf of those holders are
6 fully met and discharged; provided that any increase in the Tax
7 Act Amounts specified in Section 3 of the Retailers' Occupation
8 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service
9 Use Tax Act, and Section 9 of the Service Occupation Tax Act
10 required to be deposited into the Build Illinois Bond Account
11 in the Build Illinois Fund pursuant to any law hereafter
12 enacted shall not be deemed to impair the rights of such
13 holders so long as the increase does not result in the
14 aggregate debt service payable in the current or any future
15 fiscal year of the State on all bonds issued pursuant to the
16 Build Illinois Bond Act and the Metropolitan Pier and
17 Exposition Authority Act and payable from tax revenues
18 specified in Section 3 of the Retailers' Occupation Tax Act,
19 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
20 Act, and Section 9 of the Service Occupation Tax Act exceeding
21 33 1/3% of such tax revenues for the most recently completed
22 fiscal year of the State at the time of such increase. In
23 addition, the State pledges to and agrees with the holders of
24 the bonds of the Authority issued under this Section that the
25 State will not limit or alter the basis on which State funds
26 are to be paid to the Authority as provided in this Act or the

1 use of those funds so as to impair the terms of any such
2 contract; provided that any increase in the Tax Act Amounts
3 specified in Section 3 of the Retailers' Occupation Tax Act,
4 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
5 Act, and Section 9 of the Service Occupation Tax Act required
6 to be deposited into the Build Illinois Bond Account in the
7 Build Illinois Fund pursuant to any law hereafter enacted shall
8 not be deemed to impair the terms of any such contract so long
9 as the increase does not result in the aggregate debt service
10 payable in the current or any future fiscal year of the State
11 on all bonds issued pursuant to the Build Illinois Bond Act and
12 the Metropolitan Pier and Exposition Authority Act and payable
13 from tax revenues specified in Section 3 of the Retailers'
14 Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of
15 the Service Use Tax Act, and Section 9 of the Service
16 Occupation Tax Act exceeding 33 1/3% of such tax revenues for
17 the most recently completed fiscal year of the State at the
18 time of such increase. The Authority is authorized to include
19 these pledges and agreements with the State in any contract
20 with the holders of bonds issued under this Section.

21 The State shall not be liable on bonds of the Authority
22 issued under this Section those bonds shall not be a debt of
23 the State, and this Act shall not be construed as a guarantee
24 by the State of the debts of the Authority. The bonds shall
25 contain a statement to this effect on the face of the bonds.

26 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

1 (70 ILCS 210/14) (from Ch. 85, par. 1234)

2 Sec. 14. Board; compensation. The governing and
3 administrative body of the Authority shall be a board known as
4 the Metropolitan Pier and Exposition Board. On the effective
5 date of this amendatory Act of the 96th General Assembly, the
6 Trustee shall assume the duties and powers of the Board for a
7 period of 18 months or until the Board is fully constituted,
8 whichever is later. Any action requiring Board approval shall
9 be deemed approved by the Board if the Trustee approves the
10 action in accordance with Section 14.5. Beginning the first
11 Monday of the month occurring 18 months after the effective
12 date of this amendatory Act of the 96th General Assembly, the
13 Board shall consist of 9 members. The Governor shall appoint 4
14 members to the Board, subject to the advice and consent of the
15 Senate. The Mayor shall appoint 4 members to the Board. At
16 least one member of the Board shall represent the interests of
17 labor and at least one member of the Board shall represent the
18 interests of the convention industry. A majority of the members
19 appointed by the Governor and Mayor shall appoint a ninth
20 member to serve as the chairperson. The Board shall be fully
21 constituted when a quorum has been appointed. The members of
22 the board shall be individuals of generally recognized ability
23 and integrity. No member of the Board may be (i) an officer or
24 employee of, or a member of a board, commission or authority
25 of, the State, any unit of local government or any school

1 district or (ii) a person who served on the Board prior to the
2 effective date of this amendatory Act of the 96th General
3 Assembly.

4 Of the initial members appointed by the Governor, one shall
5 serve for a term expiring June 1, 2013, one shall serve for a
6 term expiring June 1, 2014, one shall serve for a term expiring
7 June 1, 2015, and one shall serve for a term expiring June 1,
8 2016, as determined by the Governor. Of the initial members
9 appointed by the Mayor, one shall serve for a term expiring
10 June 1, 2013, one shall serve for a term expiring June 1, 2014,
11 one shall serve for a term expiring June 1, 2015, and one shall
12 serve for a term expiring June 1, 2016, as determined by the
13 Mayor. The initial chairperson appointed by the Board shall
14 serve a term for a term expiring June 1, 2015. Successors shall
15 be appointed to 4-year terms. No person may be appointed to
16 more than 2 terms.

17 Members of the Board ~~They~~ shall serve without compensation,
18 but shall be reimbursed for actual expenses incurred by them in
19 the performance of their duties. ~~However, any member of the~~
20 ~~board who is appointed to the office of secretary treasurer may~~
21 ~~receive compensation for his or her services as such officer.~~
22 All members of the Board and employees of the Authority are
23 subject to the Illinois Governmental Ethics Act, in accordance
24 with its terms.

25 ~~Thirty days after the effective date of this amendatory Act~~
26 ~~of the 96th General Assembly, the Board shall consist of 7~~

1 ~~interim members. The Board shall be fully constituted when a~~
2 ~~quorum has been appointed.~~

3 (Source: P.A. 96-882, eff. 2-17-10.)

4 (70 ILCS 210/14.2 new)

5 Sec. 14.2. Ethical conduct.

6 (a) The Trustee, members of the interim board, members of
7 the Board, and all employees of the Authority shall comply with
8 the provisions of the Illinois Governmental Ethics Act and
9 carry out duties and responsibilities in a manner that
10 preserves the public trust and confidence in the Authority. The
11 Trustee, members of the interim board, members of the Board,
12 and all employees of the Authority, including the spouse and
13 immediate family members of such person shall not:

14 (1) use or attempt to use their position to secure or
15 attempt to secure any privilege, advantage, favor, or
16 influence for himself or herself or others;

17 (2) accept for personal use any gift, gratuity,
18 service, compensation, travel, lodging, or thing of value,
19 with the exception of unsolicited items of an incidental
20 nature, from any person, corporation, or entity doing
21 business with the Authority;

22 (3) hold or pursue employment, office, position,
23 business, or occupation that may conflict with his or her
24 official duties;

25 (4) influence any person or corporation doing business

1 with the Authority to hire or contract with any person or
2 corporation for any compensated work;

3 (5) engage in any activity that constitutes a conflict
4 of interest; or

5 (6) have a financial interest, directly or indirectly,
6 in any contract or subcontract for the performance of any
7 work for the Authority or a party to a contract with the
8 Authority, except this does not apply to an interest in any
9 such entity through an indirect means, such as through a
10 mutual fund.

11 (b) The Board shall develop an annual ethics training
12 program for members of the Board and all employees of the
13 Authority.

14 (c) No Trustee, member on the interim board, Board, or an
15 employee of the Authority, or spouse or immediate family member
16 living with such person, shall, within a period of one year
17 immediately after termination of service or employment,
18 knowingly accept employment or receive compensation or fees for
19 services from a person or entity if the member or employee
20 participated personally or substantially in the award of a
21 contract or in making a licensing decision.

22 (d) Notwithstanding any other provision of this Act, the
23 Authority shall not enter into an agreement for consulting
24 services with or provide compensation or fees for consulting
25 services to the chief executive officer on April 1, 2010, a
26 member of the interim board on April 1, 2010, or any member of

1 the interim board or Board appointed on or after the effective
2 date of this amendatory Act of the 96th General Assembly.

3 (70 ILCS 210/14.5 new)

4 Sec. 14.5. Trustee of the Authority.

5 (a) Beginning on the effective date of this amendatory Act
6 of the 96th General Assembly, the Authority shall be governed
7 by a Trustee for a term of 18 months or until the Board created
8 in this amendatory Act of the 96th General Assembly appoints a
9 chief executive officer, whichever is longer. James Reilly
10 shall serve as the Trustee of the Authority and assume all
11 duties and powers of the Board and the chief executive officer.
12 The Trustee shall take all actions necessary to carry into
13 effect the provisions of this Act and this amendatory Act of
14 the 96th General Assembly. The Trustee shall receive an annual
15 salary equal to the current salary of the chief executive
16 officer, minus 5%.

17 (b) It shall be the duty of the Trustee:

18 (1) to ensure the proper administration of the
19 Authority;

20 (2) to submit to the interim board monthly reports
21 detailing actions taken and the general status of the
22 Authority;

23 (3) to report to the General Assembly and Governor no
24 later than January 1, 2011, whether Navy Pier should remain
25 within the control of the Authority or serve as an entity

1 independent from the Authority;

2 (4) to enter into an agreement with a contractor or
3 private manager to operate the buildings and facilities of
4 the Authority, provided that the agreement is procured
5 using a request for proposal process in a manner
6 substantially similar to the Procurement Code;

7 (5) to enter into any agreements to license naming
8 rights of any building or facility of the Authority,
9 provided the Trustee determines such an agreement is in the
10 best interest of the Authority;

11 (6) to ensure the proper implementation,
12 administration, and enforcement of Section 5.4 of this Act;
13 and

14 (7) to ensure that any contract of the Authority to
15 provide food or beverage in the buildings and facilities of
16 the Authority, except Navy Pier, shall be provided at a
17 rate not to exceed the cost established in the contract.

18 (c) The Trustee shall notify the interim board prior to
19 entering into an agreement for a term of more than 24 months or
20 with a total value in excess of \$100,000. Notification shall
21 include the purpose of the agreement, a description of the
22 agreement, disclosure of parties to the agreement, and the
23 total value of the agreement. Within 10 days after receiving
24 notice, the interim board may prohibit the Trustee from
25 entering into the agreement by a resolution approved by at
26 least 5 members of the interim board. The interim board may

1 veto any other action of the Trustee by a resolution approved
2 by at least 5 members of the interim board, provided that the
3 resolution is adopted within 30 days after the action.

4 (d) Any provision of this Act that requires approval by the
5 Chair of the Board or at least the approval of a majority of
6 the Board shall be deemed approved if the Trustee approves the
7 action, subject to the restrictions in subsection (c).

8 (70 ILCS 210/15) (from Ch. 85, par. 1235)

9 Sec. 15. Interim board members.

10 (a) Notwithstanding any provision of this Section to the
11 contrary, the term of office of each interim member of the
12 Board ends on the effective date of this amendatory Act of the
13 96th General Assembly ~~30 days after the effective date of this~~
14 ~~amendatory Act of the 96th General Assembly, and those members~~
15 ~~shall no longer hold office.~~

16 (b) Within 30 days after the effective date of this
17 amendatory Act of the 96th General Assembly ~~the effective date~~
18 ~~of this amendatory Act of the 96th General Assembly,~~ the
19 interim board shall consist of 7 members. The Governor shall
20 appoint 3 interim members to the Board, subject to the advice
21 and consent of the Senate. The Mayor shall appoint 3 members to
22 the interim board. At least one member of the interim board
23 shall represent the interests of labor and at least one member
24 of the interim board shall represent the interests of the
25 convention industry. A majority of the members appointed by the

1 Governor and Mayor shall appoint a seventh member to serve as
2 the chairperson. No member of the interim board may be (i) an
3 officer or employee of or a member of a Board, commission, or
4 authority of the State, any unit of local government, or any
5 school district or (ii) a person who served on the interim
6 board or Board prior to the effective date of this amendatory
7 Act of the 96th General Assembly. A vacancy shall be filled in
8 the same manner as an original appointment. ~~At least one of the~~
9 ~~members appointed by the Governor must have academic~~
10 ~~credentials in labor law or human resources. Within 30 days~~
11 ~~after the effective date of this amendatory Act of the 96th~~
12 ~~General Assembly, the Mayor of the City of Chicago shall (i)~~
13 ~~appoint 3 interim members to the Board and (ii) appoint,~~
14 ~~subject to the approval of the Governor, a chairperson of the~~
15 ~~interim board. The appointment of the chairperson shall be~~
16 ~~deemed to be approved unless the Governor disapproves the~~
17 ~~appointment in writing within 15 days after notice thereof.~~

18 (c) The interim board members shall serve until the a new
19 Board created in Section 14 is fully constituted ~~is created by~~
20 ~~the General Assembly by law.~~

21 The Governor and the Mayor of the City of Chicago shall
22 certify their respective appointees to the Secretary of State.
23 Within 30 days after certification of his or her appointment,
24 and before entering upon the duties of his or her office, each
25 member of the Board shall take and subscribe the constitutional
26 oath of office and file it in the office of the Secretary of

1 State.

2 (Source: P.A. 96-882, eff. 2-17-10.)

3 (70 ILCS 210/22) (from Ch. 85, par. 1242)

4 Sec. 22. Chief executive officer.

5 (a) ~~The Governor shall appoint, subject to the approval of~~
6 ~~the Mayor (which approval shall be deemed granted unless a~~
7 ~~written disapproval is made within 15 days after notice of the~~
8 ~~appointment), a~~ chief executive officer of the Authority,
9 ~~subject to the general control of the Board, who~~ shall be
10 responsible for the management of the properties, business and
11 employees of the authority, shall direct the enforcement of all
12 ordinances, resolutions, rules and regulations of the Board,
13 and shall perform such other duties as may be prescribed from
14 time to time by the Board. The chief executive officer, in his
15 discretion, may make recommendations to the Board with respect
16 to appointments pursuant to this Section 22, contracts and
17 policies and procedures. Any officers, attorneys, engineers,
18 consultants, agents and employees appointed in accordance with
19 this Section 22 shall report to the chief executive officer.

20 (b) The Board may appoint other officers who are subject to
21 the general control of the Board and who are subordinate to the
22 chief executive officer. The Board shall provide for the
23 appointment of such other officers, attorneys, engineers,
24 consultants, agents and employees as may be necessary. It shall
25 define their duties and require bonds of such of them as the

1 Board may designate.

2 (c) The chief executive officer and other officers
3 appointed by the Board pursuant to this Section shall be exempt
4 from taking and subscribing any oath of office and shall not be
5 members of the Board. The compensation of the chief executive
6 officer and all other officers, attorneys, consultants, agents
7 and employees shall be fixed by the Board.

8 (d) The Board shall, ~~within 180 days after the effective~~
9 ~~date of this amendatory Act of 1985,~~ adopt a personnel code
10 governing the Authority's employment, evaluation, promotion
11 and discharge of employees. Such code may be modeled after the
12 standards and procedures found in the Personnel Code, including
13 provisions for (i) competitive examinations, (ii) eligibility
14 lists for appointment and promotion, (iii) probationary
15 periods and performance records, (iv) layoffs, discipline and
16 discharges, and (v) such other matters, not inconsistent with
17 law, as may be necessary for the proper and efficient operation
18 of the Authority and its facilities.

19 The Authority shall conduct an annual review of (i) the
20 performance of the officers appointed by the Board who are
21 subordinate to the chief executive officer and (ii) the
22 services provided by outside attorneys, construction managers,
23 or consultants who have been retained by, or performed services
24 for, the Authority during the previous twelve month period.

25 (e) Notwithstanding any provision of this Act to the
26 contrary, the position of chief executive officer ends on the

1 effective date of this amendatory Act of the 96th General
2 Assembly. The Trustee shall assume all of the responsibilities
3 of the chief executive officer. The Board created by this
4 amendatory Act of the 96th General Assembly shall appoint a
5 chief executive officer, provided the chief executive officer
6 shall not be appointed until the Trustee has serviced a term of
7 18 months.

8 (Source: P.A. 91-422, eff. 1-1-00.)

9 (70 ILCS 210/25.1) (from Ch. 85, par. 1245.1)

10 Sec. 25.1. (a) This Section applies to ~~(i) contracts in~~
11 ~~excess of \$10,000 for professional services provided to the~~
12 ~~Authority, including the services of accountants, architects,~~
13 ~~attorneys, engineers, physicians, superintendents of~~
14 ~~construction, and other similar professionals possessing a~~
15 ~~high degree of skill, (ii) agreements described in Section~~
16 ~~5(h), and (iii) contracts described in Section 5(j).~~

17 (b) When the Authority proposes to enter into a contract or
18 agreement under this Section, the Authority shall give public
19 notice soliciting proposals for the contract or agreement by
20 publication at least twice in one or more daily newspapers in
21 general circulation in the metropolitan area. The second notice
22 shall be published not less than 10 days before the date on
23 which the Authority expects to select the contractor. The
24 notice shall include a general description of the nature of the
25 contract or agreement which the Authority is seeking and the

1 procedure by which a person or firm interested in the contract
2 or agreement may make its proposal to the Authority for
3 consideration for the contract or agreement.

4 A request for proposals must be extended to a sufficient
5 number of prospective providers of the required services or
6 prospective bidders to assure that public interest in
7 competition is adequately served.

8 The provisions of this subsection (b) do not apply if:

9 (1) the Authority concludes that there is a single
10 source of the expertise or knowledge required or that one
11 person can clearly perform the required tasks more
12 satisfactorily because of the person's prior work;
13 however, this exemption shall be narrowly construed and
14 applies only if a written report that details the reasons
15 for the exemption is entered into the minutes of the
16 Authority and the Chairman has authorized in writing
17 contract negotiations with the single source; or

18 (2) the service is to be provided by or the agreement
19 is with a State agency, a federal agency, a political
20 subdivision of the State, or a corporation organized under
21 the General Not For Profit Corporation Act of 1986; or

22 (3) within 60 days of the effective date of this
23 amendatory Act of 1985, the Authority enters into a written
24 contract for professional services of the same kind with
25 any person providing such professional services as of such
26 effective date.

1 A request for proposals must contain a description of the
2 work to be performed under the contract and the terms under
3 which the work is to be performed or a description of the terms
4 of the agreement with respect to the use or occupancy of the
5 grounds, buildings, or facilities. A request for proposals must
6 contain that information necessary for a prospective
7 contractor or bidder to submit a response or contain references
8 to any information that cannot reasonably be included with the
9 request. The request for proposals must provide a description
10 of the factors that will be considered by the Authority when it
11 evaluates the proposals received.

12 Nothing in this subsection limits the power of the
13 Authority to use additional means that it may consider
14 appropriate to notify prospective contractors or bidders that
15 it proposes to enter into a contract or agreement.

16 (c) After the responses are submitted, the Authority shall
17 evaluate them. Each proposal received must be evaluated using
18 the same factors as those set out in the request for proposals.

19 Any person that submits a response to a request for
20 proposals under this Section shall disclose in the response the
21 name of each individual having a beneficial interest directly
22 or indirectly of more than 7 1/2% in such person and, if such
23 person is a corporation, the names of each of its officers and
24 directors. The person shall notify the Board of any changes in
25 its ownership or its officers or directors at the time such
26 changes occur if the change occurs during the pendency of a

1 proposal or a contract.

2 (d) All contracts and agreements under this Section,
3 whether or not exempted hereunder, shall be authorized and
4 approved by the Board and shall be set forth in a writing
5 executed by the contractor and the Authority. No payment shall
6 be made under this Section until a written contract or
7 agreement shall be so authorized, approved and executed,
8 provided that payments for professional services may be made
9 without a written contract to persons providing such services
10 to the Authority as of the effective date of this amendatory
11 Act of 1985 for sixty days from such date.

12 (e) A copy of each contract or agreement (whether or not
13 exempted hereunder) and the response, if any, to the request
14 for proposals upon which the contract was awarded must be filed
15 with the Secretary of the Authority and is required to be open
16 for public inspection. The request for proposals and the name
17 and address of each person who submitted a response to it must
18 also accompany the filed copies.

19 (Source: P.A. 91-422, eff. 1-1-00.)

20 (70 ILCS 210/25.4 new)

21 Sec. 25.4. Contracts for professional services.

22 (a) When the Authority proposes to enter into a contract or
23 agreement for professional services, other than the marketing
24 agreement required in Section 5.6, the Authority shall use a
25 request for proposal process in a manner substantially similar

1 to the Procurement Code.

2 (b) Any person that submits a response to a request for
3 proposals under this Section shall disclose in the response the
4 name of each individual having a beneficial interest directly
5 or indirectly of more than 7 1/2% in such person and, if such
6 person is a corporation, the names of each of its officers and
7 directors. The person shall notify the Board of any changes in
8 its ownership or its officers or directors at the time such
9 changes occur if the change occurs during the pendency of a
10 proposal or a contract.

11 (c) All contracts and agreements under this Section shall
12 be authorized and approved by the Board and shall be set forth
13 in a writing executed by the contractor and the Authority. No
14 payment shall be made under this Section until a written
15 contract or agreement shall be so authorized, approved, and
16 executed. A copy of each contract or agreement (whether or not
17 exempted under this Section) and the response, if any, to the
18 request for proposals upon which the contract was awarded must
19 be filed with the Secretary of the Authority and is required to
20 be open for public inspection.

21 (d) This Section applies to (i) contracts in excess of
22 \$25,000 for professional services provided to the Authority,
23 including the services of accountants, architects, attorneys,
24 engineers, physicians, superintendents of construction,
25 financial advisors, bond trustees, and other similar
26 professionals possessing a high degree of skill; (ii)

1 agreements described in Section 5(h); (iii) contracts
2 described in Section 5(j); and (iv) contracts or bond purchase
3 agreements in excess of \$10,000 with underwriters or investment
4 bankers with respect to sale of the Authority's bonds under
5 this Act. This Section shall not apply to contracts for
6 professional services to be provided by, or the agreement is
7 with, a State agency, federal agency, or unit of local
8 government.

9 (70 ILCS 210/25.5 new)

10 Sec. 25.5. Prohibition on political contributions.

11 (a) Any business entity whose contracts with the Authority,
12 in the aggregate, annually total more than \$50,000, and any
13 affiliated entities or affiliated persons of such business
14 entity, are prohibited from making any contributions to any
15 political committees established to promote the candidacy of
16 (i) the officeholder responsible for awarding the contracts or
17 (ii) any other declared candidate for that office. This
18 prohibition shall be effective for the duration of the term of
19 office of the incumbent officeholder awarding the contracts or
20 for a period of 2 years following the expiration or termination
21 of the contracts, whichever is longer.

22 (b) Any business entity whose aggregate pending bids and
23 proposals on contracts with the Authority total more than
24 \$50,000, or whose aggregate pending bids and proposals on
25 contracts with the Authority combined with the business

1 entity's aggregate annual total value of contracts with the
2 Authority exceed \$50,000, and any affiliated entities or
3 affiliated persons of such business entity, are prohibited from
4 making any contributions to any political committee
5 established to promote the candidacy of the officeholder
6 responsible for awarding the contract on which the business
7 entity has submitted a bid or proposal during the period
8 beginning on the date the invitation for bids or request for
9 proposals is issued and ending on the day after the date the
10 contract is awarded.

11 (c) All contracts between the Authority and a business
12 entity that violate subsection (a) or (b) shall be voidable. If
13 a business entity violates subsection (b) 3 or more times
14 within a 36-month period, then all contracts between the
15 Authority and that business entity shall be void, and that
16 business entity shall be prohibited from entering into any
17 contract with the Authority for 3 years after the date of the
18 last violation.

19 (d) Any political committee that has received a
20 contribution in violation of subsection (a) or (b) shall pay an
21 amount equal to the value of the contribution to the State no
22 more than 30 days after notice of the violation. Payments
23 received by the State pursuant to this subsection shall be
24 deposited into the McCormick Place Expansion Project Fund.

25 (e) For purposes of this Section, the Governor and the
26 Mayor of the City of Chicago shall each be considered the

1 officeholder responsible for awarding contracts by the
2 Authority. The terms "contribution", "declared candidate",
3 "sponsoring entity", "affiliated entity", "business entity",
4 and "executive employee" have the meanings established in
5 Section 50-37 of the Illinois Procurement Code.

6 Section 97. Severability. The provisions of this Act are
7 severable under Section 1.31 of the Statute on Statutes.

8 Section 99. Effective date. This Act takes effect upon
9 becoming law."