



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB1522

Introduced 2/15/2011, by Rep. Jim Durkin

SYNOPSIS AS INTRODUCED:

50 ILCS 750/15.4	from Ch. 134, par. 45.4
65 ILCS 5/8-3-13	from Ch. 24, par. 8-3-13
65 ILCS 5/8-3-14	from Ch. 24, par. 8-3-14
65 ILCS 5/8-3-14a	

Amends the Emergency Telephone System Act. Provides that moneys from the Emergency Telephone System Fund may be expended for the costs of public safety agency personnel who are and equipment that is dispatched in response to an emergency call. Amends the Illinois Municipal Code. In provisions pertaining to the expenditure of the amounts collected by municipalities from municipal hotel use taxes or hotel operator's taxes, provides that the corporate authorities of a municipality may, by ordinance, provide for the amounts collected to be deposited into the general fund of the municipality for any municipal purpose (now, the amounts collected must be spent to promote tourism). Effective immediately.

LRB097 03031 KMW 43062 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning local government.

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

4 Section 5. The Emergency Telephone System Act is amended by
5 changing Section 15.4 as follows:

6 (50 ILCS 750/15.4) (from Ch. 134, par. 45.4)

7 Sec. 15.4. Emergency Telephone System Board; powers.

8 (a) The corporate authorities of any county or municipality
9 that imposes a surcharge under Section 15.3 shall establish an
10 Emergency Telephone System Board. The corporate authorities
11 shall provide for the manner of appointment and the number of
12 members of the Board, provided that the board shall consist of
13 not fewer than 5 members, one of whom must be a public member
14 who is a resident of the local exchange service territory
15 included in the 9-1-1 coverage area, one of whom (in counties
16 with a population less than 100,000) must be a member of the
17 county board, and at least 3 of whom shall be representative of
18 the 9-1-1 public safety agencies, including but not limited to
19 police departments, fire departments, emergency medical
20 services providers, and emergency services and disaster
21 agencies, and appointed on the basis of their ability or
22 experience. In counties with a population of more than 100,000
23 but less than 2,000,000, a member of the county board may serve

1 on the Emergency Telephone System Board. Elected officials,
2 including members of a county board, are also eligible to serve
3 on the board. Members of the board shall serve without
4 compensation but shall be reimbursed for their actual and
5 necessary expenses. Any 2 or more municipalities, counties, or
6 combination thereof, that impose a surcharge under Section 15.3
7 may, instead of establishing individual boards, establish by
8 intergovernmental agreement a Joint Emergency Telephone System
9 Board pursuant to this Section. The manner of appointment of
10 such a joint board shall be prescribed in the agreement.

11 (b) The powers and duties of the board shall be defined by
12 ordinance of the municipality or county, or by
13 intergovernmental agreement in the case of a joint board. The
14 powers and duties shall include, but need not be limited to the
15 following:

16 (1) Planning a 9-1-1 system.

17 (2) Coordinating and supervising the implementation,
18 upgrading, or maintenance of the system, including the
19 establishment of equipment specifications and coding
20 systems.

21 (3) Receiving moneys from the surcharge imposed under
22 Section 15.3, and from any other source, for deposit into
23 the Emergency Telephone System Fund.

24 (4) Authorizing all disbursements from the fund.

25 (5) Hiring any staff necessary for the implementation
26 or upgrade of the system.

1 (6) Participating in a Regional Pilot Project to
2 implement next generation 9-1-1, as defined in this Act,
3 subject to the conditions set forth in this Act.

4 (c) All moneys received by a board pursuant to a surcharge
5 imposed under Section 15.3 shall be deposited into a separate
6 interest-bearing Emergency Telephone System Fund account. The
7 treasurer of the municipality or county that has established
8 the board or, in the case of a joint board, any municipal or
9 county treasurer designated in the intergovernmental
10 agreement, shall be custodian of the fund. All interest
11 accruing on the fund shall remain in the fund. No expenditures
12 may be made from such fund except upon the direction of the
13 board by resolution passed by a majority of all members of the
14 board. Expenditures may be made only to pay for the costs
15 associated with the following:

16 (1) The design of the Emergency Telephone System.

17 (2) The coding of an initial Master Street Address
18 Guide data base, and update and maintenance thereof.

19 (3) The repayment of any moneys advanced for the
20 implementation of the system.

21 (4) The charges for Automatic Number Identification
22 and Automatic Location Identification equipment, a
23 computer aided dispatch system that records, maintains,
24 and integrates information, mobile data transmitters
25 equipped with automatic vehicle locators, and maintenance,
26 replacement and update thereof to increase operational

1 efficiency and improve the provision of emergency
2 services.

3 (5) The non-recurring charges related to installation
4 of the Emergency Telephone System and the ongoing network
5 charges.

6 (6) The acquisition and installation, or the
7 reimbursement of costs therefor to other governmental
8 bodies that have incurred those costs, of road or street
9 signs that are essential to the implementation of the
10 emergency telephone system and that are not duplicative of
11 signs that are the responsibility of the jurisdiction
12 charged with maintaining road and street signs.

13 (7) Other products and services necessary for the
14 implementation, upgrade, and maintenance of the system and
15 any other purpose related to the operation of the system,
16 including costs attributable directly to the construction,
17 leasing, or maintenance of any buildings or facilities or
18 costs of personnel attributable directly to the operation
19 of the system. Costs attributable directly to the operation
20 of an emergency telephone system also ~~do not~~ include the
21 costs of public safety agency personnel who are and
22 equipment that is dispatched in response to an emergency
23 call.

24 (8) In the case of a municipality that imposes a
25 surcharge under subsection (h) of Section 15.3, moneys may
26 also be used for any anti-terrorism or emergency

1 preparedness measures, including, but not limited to,
2 preparedness planning, providing local matching funds for
3 federal or State grants, personnel training, and
4 specialized equipment, including surveillance cameras as
5 needed to deal with natural and terrorist-inspired
6 emergency situations or events.

7 (9) The defraying of expenses incurred in
8 participation in a Regional Pilot Project to implement next
9 generation 9-1-1, subject to the conditions set forth in
10 this Act.

11 Moneys in the fund may also be transferred to a
12 participating fire protection district to reimburse volunteer
13 firefighters who man remote telephone switching facilities
14 when dedicated 9-1-1 lines are down.

15 (d) The board shall complete the data base before
16 implementation of the 9-1-1 system. The error ratio of the data
17 base shall not at any time exceed 1% of the total data base.

18 (Source: P.A. 95-698, eff. 1-1-08; 95-806, eff. 1-1-09;
19 95-1012, eff. 12-15-08; 96-1000, eff. 7-2-10; 96-1443, eff.
20 8-20-10.)

21 Section 10. The Illinois Municipal Code is amended by
22 changing Sections 8-3-13, 8-3-14, and 8-3-14a as follows:

23 (65 ILCS 5/8-3-13) (from Ch. 24, par. 8-3-13)

24 Sec. 8-3-13. Tourism, Conventions and Other Special Events

1 Promotion Act of 1967. The corporate authorities of any
2 municipality containing 500,000 or more inhabitants may impose
3 a tax prior to July 1, 1969, upon all persons engaged in the
4 municipality in the business of renting, leasing or letting
5 rooms in a hotel, as defined in the Hotel Operators' Occupation
6 Tax Act, at a rate not to exceed 1% of the gross rental
7 receipts from the renting, leasing or letting, excluding,
8 however, from gross rental receipts, the proceeds of the
9 renting, leasing or letting to permanent residents of that
10 hotel and proceeds from the tax imposed under subsection (c) of
11 Section 13 of the Metropolitan Pier and Exposition Authority
12 Act.

13 The tax imposed by a municipality under this Section and
14 all civil penalties that may be assessed as an incident thereof
15 shall be collected and enforced by the State Department of
16 Revenue. The certificate of registration that is issued by the
17 Department to a lessor under the Hotel Operators' Occupation
18 Tax Act shall permit the registrant to engage in a business
19 that is taxable under any ordinance or resolution enacted under
20 this Section without registering separately with the
21 Department under the ordinance or resolution or under this
22 Section. The Department shall have full power to administer and
23 enforce this Section; to collect all taxes and penalties due
24 hereunder; to dispose of taxes and penalties so collected in
25 the manner provided in this Section; and to determine all
26 rights to credit memoranda arising on account of the erroneous

1 payment of tax or penalty hereunder. In the administration of
2 and compliance with this Section, the Department and persons
3 who are subject to this Section shall have the same rights,
4 remedies, privileges, immunities, powers and duties, and be
5 subject to the same conditions, restrictions, limitations,
6 penalties and definitions of terms, and employ the same modes
7 of procedure, as are prescribed in the Hotel Operators'
8 Occupation Tax Act and the Uniform Penalty and Interest Act, as
9 fully as if the provisions contained in those Acts were set
10 forth herein.

11 Whenever the Department determines that a refund should be
12 made under this Section to a claimant instead of issuing a
13 credit memorandum, the Department shall notify the State
14 Comptroller, who shall cause the warrant to be drawn for the
15 amount specified, and to the person named, in the notification
16 from the Department. The refund shall be paid by the State
17 Treasurer out of the Illinois tourism tax fund.

18 Persons subject to any tax imposed under authority granted
19 by this Section may reimburse themselves for their tax
20 liability for that tax by separately stating the tax as an
21 additional charge, which charge may be stated in combination,
22 in a single amount, with State tax imposed under the Hotel
23 Operators' Occupation Tax Act.

24 The Department shall forthwith pay over to the State
25 Treasurer, ex-officio, as trustee, all taxes and penalties
26 collected hereunder. On or before the 25th day of each calendar

1 month, the Department shall prepare and certify to the
2 Comptroller the disbursement of stated sums of money to named
3 municipalities from which lessors have paid taxes or penalties
4 hereunder to the Department during the second preceding
5 calendar month. The amount to be paid to each municipality
6 shall be the amount (not including credit memoranda) collected
7 hereunder during the second preceding calendar month by the
8 Department, and not including an amount equal to the amount of
9 refunds made during the second preceding calendar month by the
10 Department on behalf of the municipality, less 4% of the
11 balance, which sum shall be retained by the State Treasurer to
12 cover the costs incurred by the Department in administering and
13 enforcing the provisions of this Section, as provided herein.
14 The Department, at the time of each monthly disbursement to the
15 municipalities, shall prepare and certify to the Comptroller
16 the amount so retained by the State Treasurer, which shall be
17 paid into the General Revenue Fund of the State Treasury.

18 Within 10 days after receipt by the Comptroller of the
19 disbursement certification to the municipalities and the
20 General Revenue Fund provided for in this Section to be given
21 to the Comptroller by the Department, the Comptroller shall
22 cause the warrants to be drawn for the respective amounts in
23 accordance with the directions contained in the certification.

24 Nothing in this Section shall be construed to authorize a
25 municipality to impose a tax upon the privilege of engaging in
26 any business that, under the Constitution of the United States,

1 may not be made the subject of taxation by this State.

2 An ordinance or resolution imposing a tax hereunder or
3 effecting a change in the rate thereof shall be effective on
4 the first day of the calendar month next following the
5 expiration of the publication period provided in Section 1-2-4
6 in respect to municipalities governed by that Section.

7 The corporate authorities of any municipality that levies a
8 tax authorized by this Section shall transmit to the Department
9 of Revenue on or not later than 5 days after the effective date
10 of the ordinance or resolution a certified copy of the
11 ordinance or resolution imposing the tax; whereupon, the
12 Department of Revenue shall proceed to administer and enforce
13 this Section on behalf of the municipality as of the effective
14 date of the ordinance or resolution. Upon a change in rate of a
15 tax levied hereunder, or upon the discontinuance of the tax,
16 the corporate authorities of the municipality shall, on or not
17 later than 5 days after the effective date of the ordinance or
18 resolution discontinuing the tax or effecting a change in rate,
19 transmit to the Department of Revenue a certified copy of the
20 ordinance or resolution effecting the change or
21 discontinuance. The amounts disbursed to any municipality
22 under this Section shall be expended by the municipality solely
23 to promote tourism, conventions and other special events within
24 that municipality or otherwise to attract nonresidents to visit
25 the municipality.

26 Notwithstanding any provision of this Section to the

1 contrary, the corporate authorities of a municipality may, by
2 ordinance, provide for the amounts collected pursuant to this
3 Section to be deposited into the general fund of the
4 municipality for any municipal purpose.

5 Any municipality receiving and disbursing money under this
6 Section shall report on or before the first Monday in January
7 of each year to the Advisory Committee of the Illinois Tourism
8 Promotion Fund, created by Section 12 of the Illinois Promotion
9 Act. The reports shall specify the purposes for which the
10 disbursements were made and shall contain detailed amounts of
11 all receipts and disbursements under this Section.

12 This Section may be cited as the Tourism, Conventions and
13 Other Special Events Promotion Act of 1967.

14 (Source: P.A. 87-205; 87-733; 87-895.)

15 (65 ILCS 5/8-3-14) (from Ch. 24, par. 8-3-14)

16 Sec. 8-3-14. Municipal hotel operators' occupation tax.
17 The corporate authorities of any municipality may impose a tax
18 upon all persons engaged in such municipality in the business
19 of renting, leasing or letting rooms in a hotel, as defined in
20 "The Hotel Operators' Occupation Tax Act," at a rate not to
21 exceed 6% in the City of East Peoria and in the Village of
22 Morton and 5% in all other municipalities of the gross rental
23 receipts from such renting, leasing or letting, excluding,
24 however, from gross rental receipts, the proceeds of such
25 renting, leasing or letting to permanent residents of that

1 hotel and proceeds from the tax imposed under subsection (c) of
2 Section 13 of the Metropolitan Pier and Exposition Authority
3 Act, and may provide for the administration and enforcement of
4 the tax, and for the collection thereof from the persons
5 subject to the tax, as the corporate authorities determine to
6 be necessary or practicable for the effective administration of
7 the tax. The municipality may not impose a tax under this
8 Section if it imposes a tax under Section 8-3-14a.

9 Persons subject to any tax imposed pursuant to authority
10 granted by this Section may reimburse themselves for their tax
11 liability for such tax by separately stating such tax as an
12 additional charge, which charge may be stated in combination,
13 in a single amount, with State tax imposed under "The Hotel
14 Operators' Occupation Tax Act".

15 Nothing in this Section shall be construed to authorize a
16 municipality to impose a tax upon the privilege of engaging in
17 any business which under the constitution of the United States
18 may not be made the subject of taxation by this State.

19 The amounts collected by any municipality pursuant to this
20 Section shall be expended by the municipality solely to promote
21 tourism and conventions within that municipality or otherwise
22 to attract nonresident overnight visitors to the municipality.

23 Notwithstanding any provision of this Section to the
24 contrary, the corporate authorities of a municipality may, by
25 ordinance, provide for the amounts collected pursuant to this
26 Section to be deposited into the general fund of the

1 municipality for any municipal purpose.

2 No funds received pursuant to this Section shall be used to
3 advertise for or otherwise promote new competition in the hotel
4 business.

5 (Source: P.A. 95-967, eff. 9-23-08; 96-238, eff. 8-11-09.)

6 (65 ILCS 5/8-3-14a)

7 Sec. 8-3-14a. Municipal hotel use tax.

8 (a) The corporate authorities of any municipality may
9 impose a tax upon the privilege of renting or leasing rooms in
10 a hotel within the municipality at a rate not to exceed 5% of
11 the rental or lease payment. The corporate authorities may
12 provide for the administration and enforcement of the tax and
13 for the collection thereof from the persons subject to the tax,
14 as the corporate authorities determine to be necessary or
15 practical for the effective administration of the tax.

16 (b) Each hotel in the municipality shall collect the tax
17 from the person making the rental or lease payment at the time
18 that the payment is tendered to the hotel. The hotel shall, as
19 trustee, remit the tax to the municipality.

20 (c) The tax authorized under this Section does not apply to
21 any rental or lease payment by a permanent resident of that
22 hotel or to any payment made to any hotel that is subject to
23 the tax imposed under subsection (c) of Section 13 of the
24 Metropolitan Pier and Exposition Authority Act. A municipality
25 may not impose a tax under this Section if it imposes a tax

1 under Section 8-3-14. Nothing in this Section may be construed
2 to authorize a municipality to impose a tax upon the privilege
3 of engaging in any business that under the Constitution of the
4 United States may not be made the subject of taxation by this
5 State.

6 (d) The moneys collected by a municipality under this
7 Section may be expended solely to promote tourism and
8 conventions within that municipality or otherwise to attract
9 nonresident overnight visitors to the municipality. No moneys
10 received under this Section may be used to advertise for or
11 otherwise promote new competition in the hotel business.

12 (d-5) Notwithstanding any provision of this Section to the
13 contrary, the corporate authorities of a municipality may, by
14 ordinance, provide for the amounts collected pursuant to this
15 Section to be deposited into the general fund of the
16 municipality for any municipal purpose.

17 (e) As used in this Section, "hotel" has the meaning set
18 forth in Section 2 of the Hotel Operators' Occupation Tax Act.
19 (Source: P.A. 96-238, eff. 8-11-09.)

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