

1 AN ACT concerning revenue.

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

4 Section 5. The Hotel Operators' Occupation Tax Act is
5 amended by changing Section 3 as follows:

6 (35 ILCS 145/3) (from Ch. 120, par. 481b.33)

7 Sec. 3. Rate; exemptions ~~Exemption~~.

8 (a) A tax is imposed upon persons engaged in the business
9 of renting, leasing or letting rooms in a hotel at the rate of
10 5% of 94% of the gross rental receipts from such renting,
11 leasing or letting, excluding, however, from gross rental
12 receipts, the proceeds of such renting, leasing or letting to
13 permanent residents of that hotel and proceeds from the tax
14 imposed under subsection (c) of Section 13 of the Metropolitan
15 Pier and Exposition Authority Act.

16 (b) Commencing on the first day of the first month after
17 the month this amendatory Act of 1984 becomes law, there shall
18 be imposed an additional tax upon persons engaged in the
19 business of renting, leasing or letting rooms in a hotel at the
20 rate of 1% of 94% of the gross rental receipts from such
21 renting, leasing or letting, excluding, however, from gross
22 rental receipts, the proceeds of such renting, leasing or
23 letting to permanent residents of that hotel and proceeds from

1 the tax imposed under subsection (c) of Section 13 of the
2 Metropolitan Pier and Exposition Authority Act.

3 (c) No funds received pursuant to this Act shall be used to
4 advertise for or otherwise promote new competition in the hotel
5 business.

6 (d) However, such tax is not imposed upon the privilege of
7 engaging in any business in Interstate Commerce or otherwise,
8 which business may not, under the Constitution and Statutes of
9 the United States, be made the subject of taxation by this
10 State. In addition, the tax is not imposed upon gross rental
11 receipts for which the hotel operator is prohibited from
12 obtaining reimbursement for the tax from the customer by reason
13 of a federal treaty.

14 (e) Persons subject to the tax imposed by this Act may
15 reimburse themselves for their tax liability under this Act by
16 separately stating such tax as an additional charge, which
17 charge may be stated in combination, in a single amount, with
18 any tax imposed pursuant to Sections 8-3-13 and 8-3-14 of the
19 Illinois Municipal Code, and Section 25.05-10 of "An Act to
20 revise the law in relation to counties".

21 (f) If any hotel operator collects an amount (however
22 designated) which purports to reimburse such operator for hotel
23 operators' occupation tax liability measured by receipts which
24 are not subject to hotel operators' occupation tax, or if any
25 hotel operator, in collecting an amount (however designated)
26 which purports to reimburse such operator for hotel operators'

1 occupation tax liability measured by receipts which are subject
2 to tax under this Act, collects more from the customer than the
3 operators' hotel operators' occupation tax liability in the
4 transaction is, the customer shall have a legal right to claim
5 a refund of such amount from such operator. However, if such
6 amount is not refunded to the customer for any reason, the
7 hotel operator is liable to pay such amount to the Department.

8 (g) Notwithstanding any other provision of law, the tax is
9 not imposed on the renting, leasing, or letting of hotel rooms
10 to the American Red Cross for the provision or coordination of
11 disaster relief services. The exemption under this subsection
12 for the renting, leasing, or letting of hotel rooms to the
13 American Red Cross shall not apply except during the provision
14 or coordination of disaster relief services.

15 (Source: P.A. 87-733.)

16 Section 10. The Counties Code is amended by changing
17 Section 5-1030 as follows:

18 (55 ILCS 5/5-1030) (from Ch. 34, par. 5-1030)

19 Sec. 5-1030. Hotel rooms, tax on gross rental receipts. The
20 corporate authorities of any county may by ordinance impose a
21 tax upon all persons engaged in such county in the business of
22 renting, leasing or letting rooms in a hotel which is not
23 located within a city, village, or incorporated town that
24 imposes a tax under Section 8-3-14 of the Illinois Municipal

1 Code, as defined in "The Hotel Operators' Occupation Tax Act",
2 at a rate not to exceed 5% of the gross rental receipts from
3 such renting, leasing or letting, excluding, however, from
4 gross rental receipts, the proceeds of such renting, leasing or
5 letting to permanent residents of that hotel, and may provide
6 for the administration and enforcement of the tax, and for the
7 collection thereof from the persons subject to the tax, as the
8 corporate authorities determine to be necessary or practicable
9 for the effective administration of the tax.

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

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

20 An ordinance or resolution imposing a tax hereunder or
21 effecting a change in the rate thereof shall be effective on
22 the first day of the calendar month next following its passage
23 and required publication.

24 The amounts collected by any county pursuant to this
25 Section shall be expended to promote tourism; conventions;
26 expositions; theatrical, sports and cultural activities within

1 that county or otherwise to attract nonresident overnight
2 visitors to the county.

3 Any county may agree with any unit of local government,
4 including any authority defined as a metropolitan exposition,
5 auditorium and office building authority, fair and exposition
6 authority, exposition and auditorium authority, or civic
7 center authority created pursuant to provisions of Illinois law
8 and the territory of which unit of local government or
9 authority is co-extensive with or wholly within such county, to
10 impose and collect for a period not to exceed 40 years, any
11 portion or all of the tax authorized pursuant to this Section
12 and to transmit such tax so collected to such unit of local
13 government or authority. The amount so paid shall be expended
14 by any such unit of local government or authority for the
15 purposes for which such tax is authorized. Any such agreement
16 must be authorized by resolution or ordinance, as the case may
17 be, of such county and unit of local government or authority,
18 and such agreement may provide for the irrevocable imposition
19 and collection of said tax at such rate, or amount as limited
20 by a given rate, as may be agreed upon for the full period of
21 time set forth in such agreement; and such agreement may
22 further provide for any other terms as deemed necessary or
23 advisable by such county and such unit of local government or
24 authority. Any such agreement shall be binding and enforceable
25 by either party to such agreement. Such agreement entered into
26 pursuant to this Section shall not in any event constitute an

1 indebtedness of such county subject to any limitation imposed
2 by statute or otherwise.

3 Notwithstanding any other provision of law, the tax is not
4 imposed on the renting, leasing, or letting of hotel rooms to
5 the American Red Cross for the provision or coordination of
6 disaster relief services. This exemption for the renting,
7 leasing, or letting of hotel rooms to the American Red Cross
8 shall not apply except during the provision or coordination of
9 disaster relief services.

10 (Source: P.A. 86-962.)

11 Section 15. The Illinois Municipal Code is amended by
12 changing Sections 8-3-14, 8-3-14a, and 11-74.3-6 as follows:

13 (65 ILCS 5/8-3-14) (from Ch. 24, par. 8-3-14)

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

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

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

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

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

22 No funds received pursuant to this Section shall be used to
23 advertise for or otherwise promote new competition in the hotel
24 business.

25 Notwithstanding any other provision of law, the tax is not
26 imposed on the renting, leasing, or letting of hotel rooms to

1 the American Red Cross for the provision or coordination of
2 disaster relief services. This exemption for the renting,
3 leasing, or letting of hotel rooms to the American Red Cross
4 shall not apply except during the provision or coordination of
5 disaster relief services.

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

7 (65 ILCS 5/8-3-14a)

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

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

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

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

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

7 (c-5) Notwithstanding any other provision of law, the tax
8 is not imposed on the renting or leasing of hotel rooms by the
9 American Red Cross for the provision or coordination of
10 disaster relief services. This exemption for the renting,
11 leasing, or letting of hotel rooms to the American Red Cross
12 shall not apply except during the provision or coordination of
13 disaster relief services.

14 (d) The moneys collected by a municipality under this
15 Section may be expended solely to promote tourism and
16 conventions within that municipality or otherwise to attract
17 nonresident overnight visitors to the municipality. No moneys
18 received under this Section may be used to advertise for or
19 otherwise promote new competition in the hotel business.

20 (e) As used in this Section, "hotel" has the meaning set
21 forth in Section 2 of the Hotel Operators' Occupation Tax Act.

22 (Source: P.A. 96-238, eff. 8-11-09.)

23 (65 ILCS 5/11-74.3-6)

24 Sec. 11-74.3-6. Business district revenue and obligations;
25 business district tax allocation fund.

1 (a) If the corporate authorities of a municipality have
2 approved a business district plan, have designated a business
3 district, and have elected to impose a tax by ordinance
4 pursuant to subsection (10) or (11) of Section 11-74.3-3, then
5 each year after the date of the approval of the ordinance but
6 terminating upon the date all business district project costs
7 and all obligations paying or reimbursing business district
8 project costs, if any, have been paid, but in no event later
9 than the dissolution date, all amounts generated by the
10 retailers' occupation tax and service occupation tax shall be
11 collected and the tax shall be enforced by the Department of
12 Revenue in the same manner as all retailers' occupation taxes
13 and service occupation taxes imposed in the municipality
14 imposing the tax and all amounts generated by the hotel
15 operators' occupation tax shall be collected and the tax shall
16 be enforced by the municipality in the same manner as all hotel
17 operators' occupation taxes imposed in the municipality
18 imposing the tax. The corporate authorities of the municipality
19 shall deposit the proceeds of the taxes imposed under
20 subsections (10) and (11) of Section 11-74.3-3 into a special
21 fund of the municipality called the "[Name of] Business
22 District Tax Allocation Fund" for the purpose of paying or
23 reimbursing business district project costs and obligations
24 incurred in the payment of those costs.

25 (b) The corporate authorities of a municipality that has
26 designated a business district under this Law may, by

1 ordinance, impose a Business District Retailers' Occupation
2 Tax upon all persons engaged in the business of selling
3 tangible personal property, other than an item of tangible
4 personal property titled or registered with an agency of this
5 State's government, at retail in the business district at a
6 rate not to exceed 1% of the gross receipts from the sales made
7 in the course of such business, to be imposed only in 0.25%
8 increments. The tax may not be imposed on food for human
9 consumption that is to be consumed off the premises where it is
10 sold (other than alcoholic beverages, soft drinks, and food
11 that has been prepared for immediate consumption),
12 prescription and nonprescription medicines, drugs, medical
13 appliances, modifications to a motor vehicle for the purpose of
14 rendering it usable by a disabled person, and insulin, urine
15 testing materials, syringes, and needles used by diabetics, for
16 human use.

17 The tax imposed under this subsection and all civil
18 penalties that may be assessed as an incident thereof shall be
19 collected and enforced by the Department of Revenue. The
20 certificate of registration that is issued by the Department to
21 a retailer under the Retailers' Occupation Tax Act shall permit
22 the retailer to engage in a business that is taxable under any
23 ordinance or resolution enacted pursuant to this subsection
24 without registering separately with the Department under such
25 ordinance or resolution or under this subsection. The
26 Department of Revenue shall have full power to administer and

1 enforce this subsection; to collect all taxes and penalties due
2 under this subsection in the manner hereinafter provided; and
3 to determine all rights to credit memoranda arising on account
4 of the erroneous payment of tax or penalty under this
5 subsection. In the administration of, and compliance with, this
6 subsection, the Department and persons who are subject to this
7 subsection shall have the same rights, remedies, privileges,
8 immunities, powers and duties, and be subject to the same
9 conditions, restrictions, limitations, penalties, exclusions,
10 exemptions, and definitions of terms and employ the same modes
11 of procedure, as are prescribed in Sections 1, 1a through 1o, 2
12 through 2-65 (in respect to all provisions therein other than
13 the State rate of tax), 2c through 2h, 3 (except as to the
14 disposition of taxes and penalties collected), 4, 5, 5a, 5c,
15 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11,
16 12, 13, and 14 of the Retailers' Occupation Tax Act and all
17 provisions of the Uniform Penalty and Interest Act, as fully as
18 if those provisions were set forth herein.

19 Persons subject to any tax imposed under this subsection
20 may reimburse themselves for their seller's tax liability under
21 this subsection by separately stating the tax as an additional
22 charge, which charge may be stated in combination, in a single
23 amount, with State taxes that sellers are required to collect
24 under the Use Tax Act, in accordance with such bracket
25 schedules as the Department may prescribe.

26 Whenever the Department determines that a refund should be

1 made under this subsection to a claimant instead of issuing a
2 credit memorandum, the Department shall notify the State
3 Comptroller, who shall cause the order to be drawn for the
4 amount specified and to the person named in the notification
5 from the Department. The refund shall be paid by the State
6 Treasurer out of the business district retailers' occupation
7 tax fund.

8 The Department shall immediately pay over to the State
9 Treasurer, ex officio, as trustee, all taxes, penalties, and
10 interest collected under this subsection for deposit into the
11 business district retailers' occupation tax fund.

12 As soon as possible after the first day of each month,
13 beginning January 1, 2011, upon certification of the Department
14 of Revenue, the Comptroller shall order transferred, and the
15 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
16 local sales tax increment, as defined in the Innovation
17 Development and Economy Act, collected under this subsection
18 during the second preceding calendar month for sales within a
19 STAR bond district.

20 After the monthly transfer to the STAR Bonds Revenue Fund,
21 on or before the 25th day of each calendar month, the
22 Department shall prepare and certify to the Comptroller the
23 disbursement of stated sums of money to named municipalities
24 from the business district retailers' occupation tax fund, the
25 municipalities to be those from which retailers have paid taxes
26 or penalties under this subsection to the Department during the

1 second preceding calendar month. The amount to be paid to each
2 municipality shall be the amount (not including credit
3 memoranda) collected under this subsection during the second
4 preceding calendar month by the Department plus an amount the
5 Department determines is necessary to offset any amounts that
6 were erroneously paid to a different taxing body, and not
7 including an amount equal to the amount of refunds made during
8 the second preceding calendar month by the Department, less 2%
9 of that amount, which shall be deposited into the Tax
10 Compliance and Administration Fund and shall be used by the
11 Department, subject to appropriation, to cover the costs of the
12 Department in administering and enforcing the provisions of
13 this subsection, on behalf of such municipality, and not
14 including any amount that the Department determines is
15 necessary to offset any amounts that were payable to a
16 different taxing body but were erroneously paid to the
17 municipality, and not including any amounts that are
18 transferred to the STAR Bonds Revenue Fund. Within 10 days
19 after receipt by the Comptroller of the disbursement
20 certification to the municipalities provided for in this
21 subsection to be given to the Comptroller by the Department,
22 the Comptroller shall cause the orders to be drawn for the
23 respective amounts in accordance with the directions contained
24 in the certification. The proceeds of the tax paid to
25 municipalities under this subsection shall be deposited into
26 the Business District Tax Allocation Fund by the municipality.

1 An ordinance imposing or discontinuing the tax under this
2 subsection or effecting a change in the rate thereof shall
3 either (i) be adopted and a certified copy thereof filed with
4 the Department on or before the first day of April, whereupon
5 the Department, if all other requirements of this subsection
6 are met, shall proceed to administer and enforce this
7 subsection as of the first day of July next following the
8 adoption and filing; or (ii) be adopted and a certified copy
9 thereof filed with the Department on or before the first day of
10 October, whereupon, if all other requirements of this
11 subsection are met, the Department shall proceed to administer
12 and enforce this subsection as of the first day of January next
13 following the adoption and filing.

14 The Department of Revenue shall not administer or enforce
15 an ordinance imposing, discontinuing, or changing the rate of
16 the tax under this subsection, until the municipality also
17 provides, in the manner prescribed by the Department, the
18 boundaries of the business district and each address in the
19 business district in such a way that the Department can
20 determine by its address whether a business is located in the
21 business district. The municipality must provide this boundary
22 and address information to the Department on or before April 1
23 for administration and enforcement of the tax under this
24 subsection by the Department beginning on the following July 1
25 and on or before October 1 for administration and enforcement
26 of the tax under this subsection by the Department beginning on

1 the following January 1. The Department of Revenue shall not
2 administer or enforce any change made to the boundaries of a
3 business district or address change, addition, or deletion
4 until the municipality reports the boundary change or address
5 change, addition, or deletion to the Department in the manner
6 prescribed by the Department. The municipality must provide
7 this boundary change information or address change, addition,
8 or deletion to the Department on or before April 1 for
9 administration and enforcement by the Department of the change
10 beginning on the following July 1 and on or before October 1
11 for administration and enforcement by the Department of the
12 change beginning on the following January 1. The retailers in
13 the business district shall be responsible for charging the tax
14 imposed under this subsection. If a retailer is incorrectly
15 included or excluded from the list of those required to collect
16 the tax under this subsection, both the Department of Revenue
17 and the retailer shall be held harmless if they reasonably
18 relied on information provided by the municipality.

19 A municipality that imposes the tax under this subsection
20 must submit to the Department of Revenue any other information
21 as the Department may require for the administration and
22 enforcement of the tax.

23 When certifying the amount of a monthly disbursement to a
24 municipality under this subsection, the Department shall
25 increase or decrease the amount by an amount necessary to
26 offset any misallocation of previous disbursements. The offset

1 amount shall be the amount erroneously disbursed within the
2 previous 6 months from the time a misallocation is discovered.

3 Nothing in this subsection shall be construed to authorize
4 the municipality to impose a tax upon the privilege of engaging
5 in any business which under the Constitution of the United
6 States may not be made the subject of taxation by this State.

7 If a tax is imposed under this subsection (b), a tax shall
8 also be imposed under subsection (c) of this Section.

9 (c) If a tax has been imposed under subsection (b), a
10 Business District Service Occupation Tax shall also be imposed
11 upon all persons engaged, in the business district, in the
12 business of making sales of service, who, as an incident to
13 making those sales of service, transfer tangible personal
14 property within the business district, either in the form of
15 tangible personal property or in the form of real estate as an
16 incident to a sale of service. The tax shall be imposed at the
17 same rate as the tax imposed in subsection (b) and shall not
18 exceed 1% of the selling price of tangible personal property so
19 transferred within the business district, to be imposed only in
20 0.25% increments. The tax may not be imposed on food for human
21 consumption that is to be consumed off the premises where it is
22 sold (other than alcoholic beverages, soft drinks, and food
23 that has been prepared for immediate consumption),
24 prescription and nonprescription medicines, drugs, medical
25 appliances, modifications to a motor vehicle for the purpose of
26 rendering it usable by a disabled person, and insulin, urine

1 testing materials, syringes, and needles used by diabetics, for
2 human use.

3 The tax imposed under this subsection and all civil
4 penalties that may be assessed as an incident thereof shall be
5 collected and enforced by the Department of Revenue. The
6 certificate of registration which is issued by the Department
7 to a retailer under the Retailers' Occupation Tax Act or under
8 the Service Occupation Tax Act shall permit such registrant to
9 engage in a business which is taxable under any ordinance or
10 resolution enacted pursuant to this subsection without
11 registering separately with the Department under such
12 ordinance or resolution or under this subsection. The
13 Department of Revenue shall have full power to administer and
14 enforce this subsection; to collect all taxes and penalties due
15 under this subsection; to dispose of taxes and penalties so
16 collected in the manner hereinafter provided; and to determine
17 all rights to credit memoranda arising on account of the
18 erroneous payment of tax or penalty under this subsection. In
19 the administration of, and compliance with this subsection, the
20 Department and persons who are subject to this subsection shall
21 have the same rights, remedies, privileges, immunities, powers
22 and duties, and be subject to the same conditions,
23 restrictions, limitations, penalties, exclusions, exemptions,
24 and definitions of terms and employ the same modes of procedure
25 as are prescribed in Sections 2, 2a through 2d, 3 through 3-50
26 (in respect to all provisions therein other than the State rate

1 of tax), 4 (except that the reference to the State shall be to
2 the business district), 5, 7, 8 (except that the jurisdiction
3 to which the tax shall be a debt to the extent indicated in
4 that Section 8 shall be the municipality), 9 (except as to the
5 disposition of taxes and penalties collected, and except that
6 the returned merchandise credit for this tax may not be taken
7 against any State tax), 10, 11, 12 (except the reference
8 therein to Section 2b of the Retailers' Occupation Tax Act), 13
9 (except that any reference to the State shall mean the
10 municipality), the first paragraph of Section 15, and Sections
11 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and all
12 provisions of the Uniform Penalty and Interest Act, as fully as
13 if those provisions were set forth herein.

14 Persons subject to any tax imposed under the authority
15 granted in this subsection may reimburse themselves for their
16 serviceman's tax liability hereunder by separately stating the
17 tax as an additional charge, which charge may be stated in
18 combination, in a single amount, with State tax that servicemen
19 are authorized to collect under the Service Use Tax Act, in
20 accordance with such bracket schedules as the Department may
21 prescribe.

22 Whenever the Department determines that a refund should be
23 made under this subsection to a claimant instead of issuing
24 credit memorandum, the Department shall notify the State
25 Comptroller, who shall cause the order to be drawn for the
26 amount specified, and to the person named, in such notification

1 from the Department. Such refund shall be paid by the State
2 Treasurer out of the business district retailers' occupation
3 tax fund.

4 The Department shall forthwith pay over to the State
5 Treasurer, ex-officio, as trustee, all taxes, penalties, and
6 interest collected under this subsection for deposit into the
7 business district retailers' occupation tax fund.

8 As soon as possible after the first day of each month,
9 beginning January 1, 2011, upon certification of the Department
10 of Revenue, the Comptroller shall order transferred, and the
11 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
12 local sales tax increment, as defined in the Innovation
13 Development and Economy Act, collected under this subsection
14 during the second preceding calendar month for sales within a
15 STAR bond district.

16 After the monthly transfer to the STAR Bonds Revenue Fund,
17 on or before the 25th day of each calendar month, the
18 Department shall prepare and certify to the Comptroller the
19 disbursement of stated sums of money to named municipalities
20 from the business district retailers' occupation tax fund, the
21 municipalities to be those from which suppliers and servicemen
22 have paid taxes or penalties under this subsection to the
23 Department during the second preceding calendar month. The
24 amount to be paid to each municipality shall be the amount (not
25 including credit memoranda) collected under this subsection
26 during the second preceding calendar month by the Department,

1 less 2% of that amount, which shall be deposited into the Tax
2 Compliance and Administration Fund and shall be used by the
3 Department, subject to appropriation, to cover the costs of the
4 Department in administering and enforcing the provisions of
5 this subsection, and not including an amount equal to the
6 amount of refunds made during the second preceding calendar
7 month by the Department on behalf of such municipality, and not
8 including any amounts that are transferred to the STAR Bonds
9 Revenue Fund. Within 10 days after receipt, by the Comptroller,
10 of the disbursement certification to the municipalities,
11 provided for in this subsection to be given to the Comptroller
12 by the Department, the Comptroller shall cause the orders to be
13 drawn for the respective amounts in accordance with the
14 directions contained in such certification. The proceeds of the
15 tax paid to municipalities under this subsection shall be
16 deposited into the Business District Tax Allocation Fund by the
17 municipality.

18 An ordinance imposing or discontinuing the tax under this
19 subsection or effecting a change in the rate thereof shall
20 either (i) be adopted and a certified copy thereof filed with
21 the Department on or before the first day of April, whereupon
22 the Department, if all other requirements of this subsection
23 are met, shall proceed to administer and enforce this
24 subsection as of the first day of July next following the
25 adoption and filing; or (ii) be adopted and a certified copy
26 thereof filed with the Department on or before the first day of

1 October, whereupon, if all other conditions of this subsection
2 are met, the Department shall proceed to administer and enforce
3 this subsection as of the first day of January next following
4 the adoption and filing.

5 The Department of Revenue shall not administer or enforce
6 an ordinance imposing, discontinuing, or changing the rate of
7 the tax under this subsection, until the municipality also
8 provides, in the manner prescribed by the Department, the
9 boundaries of the business district in such a way that the
10 Department can determine by its address whether a business is
11 located in the business district. The municipality must provide
12 this boundary and address information to the Department on or
13 before April 1 for administration and enforcement of the tax
14 under this subsection by the Department beginning on the
15 following July 1 and on or before October 1 for administration
16 and enforcement of the tax under this subsection by the
17 Department beginning on the following January 1. The Department
18 of Revenue shall not administer or enforce any change made to
19 the boundaries of a business district or address change,
20 addition, or deletion until the municipality reports the
21 boundary change or address change, addition, or deletion to the
22 Department in the manner prescribed by the Department. The
23 municipality must provide this boundary change information or
24 address change, addition, or deletion to the Department on or
25 before April 1 for administration and enforcement by the
26 Department of the change beginning on the following July 1 and

1 on or before October 1 for administration and enforcement by
2 the Department of the change beginning on the following January
3 1. The retailers in the business district shall be responsible
4 for charging the tax imposed under this subsection. If a
5 retailer is incorrectly included or excluded from the list of
6 those required to collect the tax under this subsection, both
7 the Department of Revenue and the retailer shall be held
8 harmless if they reasonably relied on information provided by
9 the municipality.

10 A municipality that imposes the tax under this subsection
11 must submit to the Department of Revenue any other information
12 as the Department may require for the administration and
13 enforcement of the tax.

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

18 If a tax is imposed under this subsection (c), a tax shall
19 also be imposed under subsection (b) of this Section.

20 (d) By ordinance, a municipality that has designated a
21 business district under this Law may impose an occupation tax
22 upon all persons engaged in the business district in the
23 business of renting, leasing, or letting rooms in a hotel, as
24 defined in the Hotel Operators' Occupation Tax Act, at a rate
25 not to exceed 1% of the gross rental receipts from the renting,
26 leasing, or letting of hotel rooms within the business

1 district, to be imposed only in 0.25% increments, excluding,
2 however, from gross rental receipts the proceeds of renting,
3 leasing, or letting to permanent residents of a hotel, as
4 defined in the Hotel Operators' Occupation Tax Act, and
5 proceeds from the tax imposed under subsection (c) of Section
6 13 of the Metropolitan Pier and Exposition Authority Act.

7 The tax imposed by the municipality under this subsection
8 and all civil penalties that may be assessed as an incident to
9 that tax shall be collected and enforced by the municipality
10 imposing the tax. The municipality shall have full power to
11 administer and enforce this subsection, to collect all taxes
12 and penalties due under this subsection, to dispose of taxes
13 and penalties so collected in the manner provided in this
14 subsection, and to determine all rights to credit memoranda
15 arising on account of the erroneous payment of tax or penalty
16 under this subsection. In the administration of and compliance
17 with this subsection, the municipality and persons who are
18 subject to this subsection shall have the same rights,
19 remedies, privileges, immunities, powers, and duties, shall be
20 subject to the same conditions, restrictions, limitations,
21 penalties, and definitions of terms, and shall employ the same
22 modes of procedure as are employed with respect to a tax
23 adopted by the municipality under Section 8-3-14 of this Code.

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, and with any other tax.

4 Nothing in this subsection shall be construed to authorize
5 a municipality to impose a tax upon the privilege of engaging
6 in any business which under the Constitution of the United
7 States may not be made the subject of taxation by this State.

8 The proceeds of the tax imposed under this subsection shall
9 be deposited into the Business District Tax Allocation Fund.

10 Notwithstanding any other provision of law, the tax under
11 this subsection (d) is not imposed on the renting or leasing of
12 hotel rooms by the American Red Cross for the provision or
13 coordination of disaster relief services. This exemption for
14 the renting or leasing of hotel rooms to the American Red Cross
15 shall not apply except during the provision or coordination of
16 disaster relief services.

17 (e) Obligations secured by the Business District Tax
18 Allocation Fund may be issued to provide for the payment or
19 reimbursement of business district project costs. Those
20 obligations, when so issued, shall be retired in the manner
21 provided in the ordinance authorizing the issuance of those
22 obligations by the receipts of taxes imposed pursuant to
23 subsections (10) and (11) of Section 11-74.3-3 and by other
24 revenue designated or pledged by the municipality. A
25 municipality may in the ordinance pledge, for any period of
26 time up to and including the dissolution date, all or any part

1 of the funds in and to be deposited in the Business District
2 Tax Allocation Fund to the payment of business district project
3 costs and obligations. Whenever a municipality pledges all of
4 the funds to the credit of a business district tax allocation
5 fund to secure obligations issued or to be issued to pay or
6 reimburse business district project costs, the municipality
7 may specifically provide that funds remaining to the credit of
8 such business district tax allocation fund after the payment of
9 such obligations shall be accounted for annually and shall be
10 deemed to be "surplus" funds, and such "surplus" funds shall be
11 expended by the municipality for any business district project
12 cost as approved in the business district plan. Whenever a
13 municipality pledges less than all of the monies to the credit
14 of a business district tax allocation fund to secure
15 obligations issued or to be issued to pay or reimburse business
16 district project costs, the municipality shall provide that
17 monies to the credit of the business district tax allocation
18 fund and not subject to such pledge or otherwise encumbered or
19 required for payment of contractual obligations for specific
20 business district project costs shall be calculated annually
21 and shall be deemed to be "surplus" funds, and such "surplus"
22 funds shall be expended by the municipality for any business
23 district project cost as approved in the business district
24 plan.

25 No obligation issued pursuant to this Law and secured by a
26 pledge of all or any portion of any revenues received or to be

1 received by the municipality from the imposition of taxes
2 pursuant to subsection (10) of Section 11-74.3-3, shall be
3 deemed to constitute an economic incentive agreement under
4 Section 8-11-20, notwithstanding the fact that such pledge
5 provides for the sharing, rebate, or payment of retailers'
6 occupation taxes or service occupation taxes imposed pursuant
7 to subsection (10) of Section 11-74.3-3 and received or to be
8 received by the municipality from the development or
9 redevelopment of properties in the business district.

10 Without limiting the foregoing in this Section, the
11 municipality may further secure obligations secured by the
12 business district tax allocation fund with a pledge, for a
13 period not greater than the term of the obligations and in any
14 case not longer than the dissolution date, of any part or any
15 combination of the following: (i) net revenues of all or part
16 of any business district project; (ii) taxes levied or imposed
17 by the municipality on any or all property in the municipality,
18 including, specifically, taxes levied or imposed by the
19 municipality in a special service area pursuant to the Special
20 Service Area Tax Law; (iii) the full faith and credit of the
21 municipality; (iv) a mortgage on part or all of the business
22 district project; or (v) any other taxes or anticipated
23 receipts that the municipality may lawfully pledge.

24 Such obligations may be issued in one or more series, bear
25 such date or dates, become due at such time or times as therein
26 provided, but in any case not later than (i) 20 years after the

1 date of issue or (ii) the dissolution date, whichever is
2 earlier, bear interest payable at such intervals and at such
3 rate or rates as set forth therein, except as may be limited by
4 applicable law, which rate or rates may be fixed or variable,
5 be in such denominations, be in such form, either coupon,
6 registered, or book-entry, carry such conversion, registration
7 and exchange privileges, be subject to defeasance upon such
8 terms, have such rank or priority, be executed in such manner,
9 be payable in such medium or payment at such place or places
10 within or without the State, make provision for a corporate
11 trustee within or without the State with respect to such
12 obligations, prescribe the rights, powers, and duties thereof
13 to be exercised for the benefit of the municipality and the
14 benefit of the owners of such obligations, provide for the
15 holding in trust, investment, and use of moneys, funds, and
16 accounts held under an ordinance, provide for assignment of and
17 direct payment of the moneys to pay such obligations or to be
18 deposited into such funds or accounts directly to such trustee,
19 be subject to such terms of redemption with or without premium,
20 and be sold at such price, all as the corporate authorities
21 shall determine. No referendum approval of the electors shall
22 be required as a condition to the issuance of obligations
23 pursuant to this Law except as provided in this Section.

24 In the event the municipality authorizes the issuance of
25 obligations pursuant to the authority of this Law secured by
26 the full faith and credit of the municipality, or pledges ad

1 valorem taxes pursuant to this subsection, which obligations
2 are other than obligations which may be issued under home rule
3 powers provided by Section 6 of Article VII of the Illinois
4 Constitution or which ad valorem taxes are other than ad
5 valorem taxes which may be pledged under home rule powers
6 provided by Section 6 of Article VII of the Illinois
7 Constitution or which are levied in a special service area
8 pursuant to the Special Service Area Tax Law, the ordinance
9 authorizing the issuance of those obligations or pledging those
10 taxes shall be published within 10 days after the ordinance has
11 been adopted, in a newspaper having a general circulation
12 within the municipality. The publication of the ordinance shall
13 be accompanied by a notice of (i) the specific number of voters
14 required to sign a petition requesting the question of the
15 issuance of the obligations or pledging such ad valorem taxes
16 to be submitted to the electors; (ii) the time within which the
17 petition must be filed; and (iii) the date of the prospective
18 referendum. The municipal clerk shall provide a petition form
19 to any individual requesting one.

20 If no petition is filed with the municipal clerk, as
21 hereinafter provided in this Section, within 21 days after the
22 publication of the ordinance, the ordinance shall be in effect.
23 However, if within that 21-day period a petition is filed with
24 the municipal clerk, signed by electors numbering not less than
25 15% of the number of electors voting for the mayor or president
26 at the last general municipal election, asking that the

1 question of issuing obligations using full faith and credit of
2 the municipality as security for the cost of paying or
3 reimbursing business district project costs, or of pledging
4 such ad valorem taxes for the payment of those obligations, or
5 both, be submitted to the electors of the municipality, the
6 municipality shall not be authorized to issue obligations of
7 the municipality using the full faith and credit of the
8 municipality as security or pledging such ad valorem taxes for
9 the payment of those obligations, or both, until the
10 proposition has been submitted to and approved by a majority of
11 the voters voting on the proposition at a regularly scheduled
12 election. The municipality shall certify the proposition to the
13 proper election authorities for submission in accordance with
14 the general election law.

15 The ordinance authorizing the obligations may provide that
16 the obligations shall contain a recital that they are issued
17 pursuant to this Law, which recital shall be conclusive
18 evidence of their validity and of the regularity of their
19 issuance.

20 In the event the municipality authorizes issuance of
21 obligations pursuant to this Law secured by the full faith and
22 credit of the municipality, the ordinance authorizing the
23 obligations may provide for the levy and collection of a direct
24 annual tax upon all taxable property within the municipality
25 sufficient to pay the principal thereof and interest thereon as
26 it matures, which levy may be in addition to and exclusive of

1 the maximum of all other taxes authorized to be levied by the
2 municipality, which levy, however, shall be abated to the
3 extent that monies from other sources are available for payment
4 of the obligations and the municipality certifies the amount of
5 those monies available to the county clerk.

6 A certified copy of the ordinance shall be filed with the
7 county clerk of each county in which any portion of the
8 municipality is situated, and shall constitute the authority
9 for the extension and collection of the taxes to be deposited
10 in the business district tax allocation fund.

11 A municipality may also issue its obligations to refund, in
12 whole or in part, obligations theretofore issued by the
13 municipality under the authority of this Law, whether at or
14 prior to maturity. However, the last maturity of the refunding
15 obligations shall not be expressed to mature later than the
16 dissolution date.

17 In the event a municipality issues obligations under home
18 rule powers or other legislative authority, the proceeds of
19 which are pledged to pay or reimburse business district project
20 costs, the municipality may, if it has followed the procedures
21 in conformance with this Law, retire those obligations from
22 funds in the business district tax allocation fund in amounts
23 and in such manner as if those obligations had been issued
24 pursuant to the provisions of this Law.

25 No obligations issued pursuant to this Law shall be
26 regarded as indebtedness of the municipality issuing those

1 obligations or any other taxing district for the purpose of any
2 limitation imposed by law.

3 Obligations issued pursuant to this Law shall not be
4 subject to the provisions of the Bond Authorization Act.

5 (f) When business district project costs, including,
6 without limitation, all obligations paying or reimbursing
7 business district project costs have been paid, any surplus
8 funds then remaining in the Business District Tax Allocation
9 Fund shall be distributed to the municipal treasurer for
10 deposit into the general corporate fund of the municipality.
11 Upon payment of all business district project costs and
12 retirement of all obligations paying or reimbursing business
13 district project costs, but in no event more than 23 years
14 after the date of adoption of the ordinance imposing taxes
15 pursuant to subsection (10) or (11) of Section 11-74.3-3, the
16 municipality shall adopt an ordinance immediately rescinding
17 the taxes imposed pursuant to subsection (10) or (11) of
18 Section 11-74.3-3.

19 (Source: P.A. 96-939, eff. 6-24-10; 96-1394, eff. 7-29-10;
20 96-1555, eff. 3-18-11; 97-333, eff. 8-12-11.)

21 Section 20. The Metropolitan Pier and Exposition Authority
22 Act is amended by changing Section 13 as follows:

23 (70 ILCS 210/13) (from Ch. 85, par. 1233)

24 Sec. 13. (a) The Authority shall not have power to levy

1 taxes for any purpose, except as provided in subsections (b),
2 (c), (d), (e), and (f).

3 (b) By ordinance the Authority shall, as soon as
4 practicable after the effective date of this amendatory Act of
5 1991, impose a Metropolitan Pier and Exposition Authority
6 Retailers' Occupation Tax upon all persons engaged in the
7 business of selling tangible personal property at retail within
8 the territory described in this subsection at the rate of 1.0%
9 of the gross receipts (i) from the sale of food, alcoholic
10 beverages, and soft drinks sold for consumption on the premises
11 where sold and (ii) from the sale of food, alcoholic beverages,
12 and soft drinks sold for consumption off the premises where
13 sold by a retailer whose principal source of gross receipts is
14 from the sale of food, alcoholic beverages, and soft drinks
15 prepared for immediate consumption.

16 The tax imposed under this subsection and all civil
17 penalties that may be assessed as an incident to that tax shall
18 be collected and enforced by the Illinois Department of
19 Revenue. The Department shall have full power to administer and
20 enforce this subsection, to collect all taxes and penalties so
21 collected in the manner provided in this subsection, and to
22 determine all rights to credit memoranda arising on account of
23 the erroneous payment of tax or penalty under this subsection.
24 In the administration of and compliance with this subsection,
25 the Department and persons who are subject to this subsection
26 shall have the same rights, remedies, privileges, immunities,

1 powers, and duties, shall be subject to the same conditions,
2 restrictions, limitations, penalties, exclusions, exemptions,
3 and definitions of terms, and shall employ the same modes of
4 procedure applicable to this Retailers' Occupation Tax as are
5 prescribed in Sections 1, 2 through 2-65 (in respect to all
6 provisions of those Sections other than the State rate of
7 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
8 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
9 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and and until
10 January 1, 1994, 13.5 of the Retailers' Occupation Tax Act,
11 and, on and after January 1, 1994, all applicable provisions of
12 the Uniform Penalty and Interest Act that are not inconsistent
13 with this Act, as fully as if provisions contained in those
14 Sections of the Retailers' Occupation Tax Act were set forth in
15 this subsection.

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

1 records, preparing and filing returns, remitting the tax, and
2 supplying data to the Department on request.

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

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

16 The Department shall forthwith pay over to the State
17 Treasurer, ex officio, as trustee for the Authority, all taxes
18 and penalties collected under this subsection for deposit into
19 a trust fund held outside of the State Treasury.

20 As soon as possible after the first day of each month,
21 beginning January 1, 2011, upon certification of the Department
22 of Revenue, the Comptroller shall order transferred, and the
23 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
24 local sales tax increment, as defined in the Innovation
25 Development and Economy Act, collected under this subsection
26 during the second preceding calendar month for sales within a

1 STAR bond district.

2 After the monthly transfer to the STAR Bonds Revenue Fund,
3 on or before the 25th day of each calendar month, the
4 Department shall prepare and certify to the Comptroller the
5 amounts to be paid under subsection (g) of this Section, which
6 shall be the amounts, not including credit memoranda, collected
7 under this subsection during the second preceding calendar
8 month by the Department, less any amounts determined by the
9 Department to be necessary for the payment of refunds, less 2%
10 of such balance, which sum shall be deposited by the State
11 Treasurer into the Tax Compliance and Administration Fund in
12 the State Treasury from which it shall be appropriated to the
13 Department to cover the costs of the Department in
14 administering and enforcing the provisions of this subsection,
15 and less any amounts that are transferred to the STAR Bonds
16 Revenue Fund. Within 10 days after receipt by the Comptroller
17 of the certification, the Comptroller shall cause the orders to
18 be drawn for the remaining amounts, and the Treasurer shall
19 administer those amounts as required in subsection (g).

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

26 A certified copy of any ordinance imposing or discontinuing

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

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

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

23 (2) that portion of the City of Chicago located within
24 the following area: Beginning at the intersection of West
25 55th Street with Central Avenue, then east along West 55th
26 Street to its intersection with South Cicero Avenue, then

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

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

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

26 (c) By ordinance the Authority shall, as soon as

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

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

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

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

22 Persons subject to any tax imposed under the authority
23 granted in this subsection may reimburse themselves for their
24 tax liability for that tax by separately stating that tax as an
25 additional charge, which charge may be stated in combination,
26 in a single amount, with State taxes imposed under the Hotel

1 Operators' Occupation Tax Act, the municipal tax imposed under
2 Section 8-3-13 of the Illinois Municipal Code, and the tax
3 imposed under Section 19 of the Illinois Sports Facilities
4 Authority Act.

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

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

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

8 Notwithstanding any other provision of law, the tax is not
9 imposed on the renting, leasing, or letting of hotel rooms to
10 the American Red Cross for the provision or coordination of
11 disaster relief services. This exemption for the renting,
12 leasing, or letting of hotel rooms to the American Red Cross
13 shall not apply except during the provision or coordination of
14 disaster relief services.

15 (d) By ordinance the Authority shall, as soon as
16 practicable after the effective date of this amendatory Act of
17 1991, impose a tax upon all persons engaged in the business of
18 renting automobiles in the metropolitan area at the rate of 6%
19 of the gross receipts from that business, except that no tax
20 shall be imposed on the business of renting automobiles for use
21 as taxicabs or in livery service. The tax imposed under this
22 subsection and all civil penalties that may be assessed as an
23 incident to that tax shall be collected and enforced by the
24 Illinois Department of Revenue. The certificate of
25 registration issued by the Department to a retailer under the
26 Retailers' Occupation Tax Act or under the Automobile Renting

1 Occupation and Use Tax Act shall permit that person to engage
2 in a business that is taxable under any ordinance enacted under
3 this subsection without registering separately with the
4 Department under that ordinance or under this subsection. The
5 Department shall have full power to administer and enforce this
6 subsection, to collect all taxes and penalties due under this
7 subsection, to dispose of taxes and penalties so collected in
8 the manner provided in this subsection, and to determine all
9 rights to credit memoranda arising on account of the erroneous
10 payment of tax or penalty under this subsection. In the
11 administration of and compliance with this subsection, the
12 Department and persons who are subject to this subsection shall
13 have the same rights, remedies, privileges, immunities,
14 powers, and duties, be subject to the same conditions,
15 restrictions, limitations, penalties, and definitions of
16 terms, and employ the same modes of procedure as are prescribed
17 in Sections 2 and 3 (in respect to all provisions of those
18 Sections other than the State rate of tax; and in respect to
19 the provisions of the Retailers' Occupation Tax Act referred to
20 in those Sections, except as to the disposition of taxes and
21 penalties collected, except for the provision allowing
22 retailers a deduction from the tax to cover certain costs, and
23 except that credit memoranda issued under this subsection may
24 not be used to discharge any State tax liability) of the
25 Automobile Renting Occupation and Use Tax Act, as fully as if
26 provisions contained in those Sections of that Act were set

1 forth in this subsection.

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

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

19 The Department shall forthwith pay over to the State
20 Treasurer, ex officio, as trustee, all taxes and penalties
21 collected under this subsection for deposit into a trust fund
22 held outside the State Treasury. On or before the 25th day of
23 each calendar month, the Department shall certify to the
24 Comptroller the amounts to be paid under subsection (g) of this
25 Section (not including credit memoranda) collected under this
26 subsection during the second preceding calendar month by the

1 Department, less any amount determined by the Department to be
2 necessary for payment of refunds. Within 10 days after receipt
3 by the Comptroller of the Department's certification, the
4 Comptroller shall cause the orders to be drawn for such
5 amounts, and the Treasurer shall administer those amounts as
6 required in subsection (g).

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

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

18 (e) By ordinance the Authority shall, as soon as
19 practicable after the effective date of this amendatory Act of
20 1991, impose a tax upon the privilege of using in the
21 metropolitan area an automobile that is rented from a rentor
22 outside Illinois and is titled or registered with an agency of
23 this State's government at a rate of 6% of the rental price of
24 that automobile, except that no tax shall be imposed on the
25 privilege of using automobiles rented for use as taxicabs or in
26 livery service. The tax shall be collected from persons whose

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

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

1 rate of tax; and in respect to the provisions of the Use Tax
2 Act referred to in that Section, except provisions concerning
3 collection or refunding of the tax by retailers, except the
4 provisions of Section 19 pertaining to claims by retailers,
5 except the last paragraph concerning refunds, and except that
6 credit memoranda issued under this subsection may not be used
7 to discharge any State tax liability) of the Automobile Renting
8 Occupation and Use Tax Act, as fully as if provisions contained
9 in those Sections of that Act were set forth in this
10 subsection.

11 Whenever the Department determines that a refund should be
12 made under this subsection to a claimant instead of issuing a
13 credit memorandum, the Department shall notify the State
14 Comptroller, who shall cause a 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 Metropolitan Pier and Exposition Authority
18 trust fund held by the State Treasurer as trustee for the
19 Authority.

20 The Department shall forthwith pay over to the State
21 Treasurer, ex officio, as trustee, all taxes, penalties, and
22 interest collected under this subsection for deposit into a
23 trust fund held outside the State Treasury. On or before the
24 25th day of each calendar month, the Department shall certify
25 to the State Comptroller the amounts to be paid under
26 subsection (g) of this Section, which shall be the amounts (not

1 including credit memoranda) collected under this subsection
2 during the second preceding calendar month by the Department,
3 less any amounts determined by the Department to be necessary
4 for payment of refunds. Within 10 days after receipt by the
5 State Comptroller of the Department's certification, the
6 Comptroller shall cause the orders to be drawn for such
7 amounts, and the Treasurer shall administer those amounts as
8 required in subsection (g).

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

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

1 with a capacity of 13-24 passengers, and \$54 per bus or van
2 with a capacity of over 24 passengers, and (iii) for each
3 departure with passengers for hire from a commercial service
4 airport in the metropolitan area in a bus or van operated by a
5 person regulated by the Interstate Commerce Commission or
6 Illinois Commerce Commission, operating scheduled service from
7 the airport, and charging fares on a per passenger basis: \$2
8 per passenger for hire in each bus or van. The term "commercial
9 service airports" means those airports receiving scheduled
10 passenger service and enplaning more than 100,000 passengers
11 per year.

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

20 In the ordinance imposing the tax, the Authority may
21 designate a method or methods for persons subject to the tax to
22 reimburse themselves for the tax liability arising under the
23 ordinance (i) by separately stating the full amount of the tax
24 liability as an additional charge to passengers departing the
25 airports, (ii) by separately stating one-half of the tax
26 liability as an additional charge to both passengers departing

1 from and to passengers arriving at the airports, or (iii) by
2 some other method determined by the Authority.

3 All taxes, penalties, and interest collected under any
4 ordinance adopted under this subsection, less any amounts
5 determined to be necessary for the payment of refunds and less
6 the taxes, penalties, and interest attributable to any increase
7 in the rate of tax authorized by Public Act 96-898, shall be
8 paid forthwith to the State Treasurer, ex officio, for deposit
9 into a trust fund held outside the State Treasury and shall be
10 administered by the State Treasurer as provided in subsection
11 (g) of this Section. All taxes, penalties, and interest
12 attributable to any increase in the rate of tax authorized by
13 Public Act 96-898 shall be paid by the State Treasurer as
14 follows: 25% for deposit into the Convention Center Support
15 Fund, to be used by the Village of Rosemont for the repair,
16 maintenance, and improvement of the Donald E. Stephens
17 Convention Center and for debt service on debt instruments
18 issued for those purposes by the village and 75% to the
19 Authority to be used for grants to an organization meeting the
20 qualifications set out in Section 5.6 of this Act, provided the
21 Metropolitan Pier and Exposition Authority has entered into a
22 marketing agreement with such an organization.

23 (g) Amounts deposited from the proceeds of taxes imposed by
24 the Authority under subsections (b), (c), (d), (e), and (f) of
25 this Section and amounts deposited under Section 19 of the
26 Illinois Sports Facilities Authority Act shall be held in a

1 trust fund outside the State Treasury and shall be administered
2 by the Treasurer as follows:

3 (1) An amount necessary for the payment of refunds with
4 respect to those taxes shall be retained in the trust fund
5 and used for those payments.

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

1 under Section 8.25 of the State Finance Act, as amended,
2 with respect to that fiscal year and (ii) in any fiscal
3 year in which the amounts deposited in the trust fund under
4 this Section exceed \$318.3 million, exclusive of amounts
5 set aside for refunds and for the reserve account, one
6 dollar for each dollar of the deposits in the trust fund
7 above \$318.3 million with respect to that year, exclusive
8 of amounts set aside for refunds and for the reserve
9 account.

10 (3) On July 20, 2010, the Comptroller shall certify to
11 the Governor, the Treasurer, and the Chairman of the
12 Authority the 2010 deficiency amount, which means the
13 cumulative amount of transfers that were due from the trust
14 fund to the McCormick Place Expansion Project Fund in
15 fiscal years 2008, 2009, and 2010 under Section 13(g) of
16 this Act, as it existed prior to May 27, 2010 (the
17 effective date of Public Act 96-898), but not made. On July
18 20, 2011 and on July 20 of each year through July 20, 2014,
19 the Treasurer shall calculate for the previous fiscal year
20 the surplus revenues in the trust fund and pay that amount
21 to the Authority. On July 20, 2015 and on July 20 of each
22 year thereafter, as long as bonds and notes issued under
23 Section 13.2 or bonds and notes issued to refund those
24 bonds and notes are outstanding, the Treasurer shall
25 calculate for the previous fiscal year the surplus revenues
26 in the trust fund and pay one-half of that amount to the

1 State Treasurer for deposit into the General Revenue Fund
2 until the 2010 deficiency amount has been paid and shall
3 pay the balance of the surplus revenues to the Authority.

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

26 Moneys received by the Authority as surplus revenues may be

1 used (i) for the purposes of paying debt service on the bonds
2 and notes issued by the Authority, including early redemption
3 of those bonds or notes, (ii) for the purposes of repair,
4 replacement, and improvement of the grounds, buildings, and
5 facilities of the Authority, and (iii) for the corporate
6 purposes of the Authority in fiscal years 2011 through 2015 in
7 an amount not to exceed \$20,000,000 annually or \$80,000,000
8 total, which amount shall be reduced \$0.75 for each dollar of
9 the receipts of the Authority in that year from any contract
10 entered into with respect to naming rights at McCormick Place
11 under Section 5(m) of this Act. When bonds and notes issued
12 under Section 13.2, or bonds or notes issued to refund those
13 bonds and notes, are no longer outstanding, the balance in the
14 trust fund shall be paid to the Authority.

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

19 (Source: P.A. 96-898, eff. 5-27-10; 96-939, eff. 6-24-10;
20 97-333, eff. 8-12-11; revised 8-3-12.)

21 Section 25. The Illinois Sports Facilities Authority Act is
22 amended by changing Section 19 as follows:

23 (70 ILCS 3205/19) (from Ch. 85, par. 6019)

24 Sec. 19. Tax. The Authority may impose an occupation tax

1 upon all persons engaged in the City of Chicago in the business
2 of renting, leasing or letting rooms in a hotel, as defined in
3 The Hotel Operators' Occupation Tax Act, at a rate not to
4 exceed 2% of the gross rental receipts from the renting,
5 leasing or letting of hotel rooms located within the City of
6 Chicago, excluding, however, from gross rental receipts, the
7 proceeds of such renting, leasing or letting to permanent
8 residents of that hotel and proceeds from the tax imposed under
9 subsection (c) of Section 13 of the Metropolitan Pier and
10 Exposition Authority Act.

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

1 the Department and persons who are subject to this Section
2 shall have the same rights, remedies, privileges, immunities,
3 powers and duties, and be subject to the same conditions,
4 restrictions, limitations, penalties and definitions of terms,
5 and employ the same modes of procedure, as are prescribed in
6 The Hotel Operators' Occupation Tax Act (except where that Act
7 is inconsistent herewith), as the same is now or may hereafter
8 be amended, as fully as if the provisions contained in The
9 Hotel Operators' Occupation Tax Act were set forth herein.

10 Whenever the Department determines that a refund should be
11 made under this Section to a claimant instead of issuing a
12 credit memorandum, the Department shall notify the State
13 Comptroller, who shall cause the warrant to be drawn for the
14 amount specified, and to the person named, in such notification
15 from the Department. Such refund shall be paid by the State
16 Treasurer out of the amounts held by the State Treasurer as
17 trustee for the Authority.

18 Persons subject to any tax imposed pursuant to authority
19 granted by this Section may reimburse themselves for their tax
20 liability for such tax by separately stating such 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, the municipal tax imposed under
24 Section 8-3-13 of the Illinois Municipal Code, and the tax
25 imposed under Section 13 of the Metropolitan Pier and
26 Exposition Authority Act.

1 The Department shall forthwith pay over to the State
2 Treasurer, ex-officio, as trustee for the Authority, all taxes
3 and penalties collected hereunder for deposit in a trust fund
4 outside the State Treasury. On or before the 25th day of each
5 calendar month, the Department shall certify to the Comptroller
6 the amount to be paid to or on behalf of the Authority from
7 amounts collected hereunder by the Department, and deposited
8 into such trust fund during the second preceding calendar
9 month. The amount to be paid to or on behalf of the Authority
10 shall be the amount (not including credit memoranda) collected
11 hereunder during such second preceding calendar month by the
12 Department, less an amount equal to the amount of refunds
13 authorized during such second preceding calendar month by the
14 Department on behalf of the Authority, and less 4% of such
15 balance, which sum shall be retained by the State Treasurer to
16 cover the costs incurred by the Department in administering and
17 enforcing the provisions of this Section, as provided herein.
18 Each such monthly certification by the Department shall also
19 certify to the Comptroller the amount to be so retained by the
20 State Treasurer for payment into the General Revenue Fund of
21 the State Treasury.

22 Each monthly certification by the Department shall
23 certify, of the amount paid to or on behalf of the Authority,
24 (i) the portion to be paid to the Authority, (ii) the portion
25 to be paid into the General Revenue Fund of the State Treasury
26 on behalf of the Authority as repayment of amounts advanced to

1 the Authority pursuant to appropriation from the Illinois
2 Sports Facilities Fund.

3 With respect to each State fiscal year, of the total amount
4 to be paid to or on behalf of the Authority, the Department
5 shall certify that payments shall first be made directly to the
6 Authority in an amount equal to any difference between the
7 annual amount certified by the Chairman of the Authority
8 pursuant to Section 8.25-4 of the State Finance Act and the
9 amount appropriated to the Authority from the Illinois Sports
10 Facilities Fund. Next, the Department shall certify that
11 payment shall be made into the General Revenue Fund of the
12 State Treasury in an amount equal to the difference between (i)
13 the lesser of (x) the amount appropriated from the Illinois
14 Sports Facilities Fund to the Authority and (y) the annual
15 amount certified by the Chairman of the Authority pursuant to
16 Section 8.25-4 of the State Finance Act and (ii) \$10,000,000.
17 The Department shall certify that all additional amounts shall
18 be paid to the Authority and used for its corporate purposes.

19 Within 10 days after receipt, by the Comptroller, of the
20 Department's monthly certification of amounts to be paid to or
21 on behalf of the Authority and amounts to be paid into the
22 General Revenue Fund, the Comptroller shall cause the warrants
23 to be drawn for the respective amounts in accordance with the
24 directions contained in such certification.

25 Amounts collected by the Department and paid to the
26 Authority pursuant to this Section shall be used for the

1 corporate purposes of the Authority. On June 15, 1992 and on
2 each June 15 thereafter, the Authority shall repay to the State
3 Treasurer all amounts paid to it under this Section and
4 otherwise remaining available to the Authority after providing
5 for (i) payment of principal and interest on, and other
6 payments related to, its obligations issued or to be issued
7 under Section 13 of the Act, including any deposits required to
8 reserve funds created under any indenture or resolution
9 authorizing issuance of the obligations and payments to
10 providers of credit enhancement, (ii) payment of obligations
11 under the provisions of any management agreement with respect
12 to a facility or facilities owned by the Authority or of any
13 assistance agreement with respect to any facility for which
14 financial assistance is provided under this Act, and payment of
15 other capital and operating expenses of the Authority,
16 including any deposits required to reserve funds created for
17 repair and replacement of capital assets and to meet the
18 obligations of the Authority under any management agreement or
19 assistance agreement. Amounts repaid by the Authority to the
20 State Treasurer hereunder shall be treated as repayment of
21 amounts deposited into the Illinois Sports Facilities Fund and
22 credited to the Subsidy Account and used for the corporate
23 purposes of the Authority. The State Treasurer shall deposit
24 \$5,000,000 of the amount received into the General Revenue
25 Fund; thereafter, at the beginning of each fiscal year the
26 State Treasurer shall certify to the State Comptroller for all

1 prior fiscal years the cumulative amount of any deficiencies in
2 repayments to the City of Chicago of amounts in the Local
3 Government Distributive Fund that would otherwise have been
4 allocated to the City of Chicago under the State Revenue
5 Sharing Act but instead were paid into the General Revenue Fund
6 under Section 6 of the Hotel Operators' Occupation Tax Act and
7 that have not been reimbursed, and the Comptroller shall,
8 during the fiscal year at the beginning of which the
9 certification was made, cause warrants to be drawn from the
10 amount received for the repayment of that cumulative amount to
11 the City of Chicago until that cumulative amount has been fully
12 reimbursed; thereafter, the State Treasurer shall deposit the
13 balance of the amount received into the trust fund established
14 outside the State Treasury under subsection (g) of Section 13
15 of the Metropolitan Pier and Exposition Authority Act.

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

20 An ordinance or resolution imposing or discontinuing a tax
21 hereunder or effecting a change in the rate thereof shall be
22 effective on the first day of the second calendar month next
23 following the month in which the ordinance or resolution is
24 passed.

25 If the Authority levies a tax authorized by this Section it
26 shall transmit to the Department of Revenue not later than 5

1 days after the adoption of the ordinance or resolution a
2 certified copy of the ordinance or resolution imposing such tax
3 whereupon the Department of Revenue shall proceed to administer
4 and enforce this Section on behalf of the Authority. Upon a
5 change in rate of a tax levied hereunder, or upon the
6 discontinuance of the tax, the Authority shall not later than 5
7 days after the effective date of the ordinance or resolution
8 discontinuing the tax or effecting a change in rate transmit to
9 the Department of Revenue a certified copy of the ordinance or
10 resolution effecting such change or discontinuance.

11 Notwithstanding any other provision of law, the tax is not
12 imposed on the renting or leasing of hotel rooms by the
13 American Red Cross for the provision or coordination of
14 disaster relief services. This exemption for the renting or
15 leasing of hotel rooms to the American Red Cross shall not
16 apply except during the provision or coordination of disaster
17 relief services.

18 (Source: P.A. 91-935, eff. 6-1-01.)

19 Section 30. The Downstate Illinois Sports Facilities
20 Authority Act is amended by changing Section 105 as follows:

21 (70 ILCS 3210/105)

22 Sec. 105. Tax. The Authority may impose an occupation tax
23 upon all persons engaged in the business of renting, leasing,
24 or letting rooms in a hotel, as defined in the Hotel Operators'

1 Occupation Tax Act, at a rate not to exceed 2% of the gross
2 rental receipts from the renting, leasing or letting of hotel
3 rooms. The taxing may be imposed, however, only if approved by
4 ordinance of the municipality within which the tax is to be
5 imposed.

6 The tax imposed by the Authority pursuant to this Section
7 and all civil penalties that may be assessed as an incident
8 thereof shall be collected and enforced by the State Department
9 of Revenue. The certificate of registration which is issued by
10 the Department to a lessor under the Hotel Operators'
11 Occupation Tax Act shall permit such registrant to engage in a
12 business which is taxable under any ordinance or resolution
13 enacted pursuant to this Section without registering
14 separately with the Department under such ordinance or
15 resolution or under this Section. The Department shall have
16 full power to administer and enforce this Section; to collect
17 all taxes and penalties due hereunder; to dispose of taxes and
18 penalties so collected in the manner provided in this Section,
19 and to determine all rights to credit memoranda, arising on
20 account of the erroneous payment of tax or penalty hereunder.
21 In the administration of, and compliance with, this Section,
22 the Department and persons who are subject to this Section
23 shall have the same rights, remedies, privileges, immunities,
24 powers and duties, and be subject to the same conditions,
25 restrictions, limitations, penalties and definitions of terms,
26 and employ the same modes of procedure, as are prescribed in

1 the Hotel Operators' Occupation Tax Act (except where that Act
2 is inconsistent herewith), as the same is now or may hereafter
3 be amended, as fully as if the provisions contained in the
4 Hotel Operators' Occupation Tax Act were set forth herein.

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

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

19 The Department shall forthwith pay over to the State
20 Treasurer, ex-officio, as trustee for the Authority, all taxes
21 and penalties collected hereunder for deposit in a trust fund
22 outside the State Treasury. On or before the 25th day of each
23 calendar month, the Department shall certify to the Comptroller
24 the amount to be paid to or on behalf of the Authority from
25 amounts collected hereunder by the Department, and deposited
26 into such trust fund during the second preceding calendar

1 month. The amount to be paid to or on behalf of the Authority
2 shall be the amount (not including credit memoranda) collected
3 hereunder during such second preceding calendar month by the
4 Department, less an amount equal to the amount of refunds
5 authorized during such second preceding calendar month by the
6 Department on behalf of the Authority, and less 4% of such
7 balance, which sum shall be retained by the State Treasurer to
8 cover the costs incurred by the Department in administering and
9 enforcing the provisions of this Section, as provided herein.
10 Each such monthly certification by the Department shall also
11 certify to the Comptroller the amount to be so retained by the
12 State Treasurer for payment into the General Revenue Fund of
13 the State Treasury.

14 Amounts collected by the Department and paid to the
15 Authority pursuant to this Section shall be used for the
16 corporate purposes of the Authority.

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

21 An ordinance or resolution imposing or discontinuing a tax
22 hereunder or effecting a change in the rate thereof shall be
23 effective on the first day of the second calendar month next
24 following the month in which the ordinance or resolution is
25 passed.

26 If the Authority levies a tax authorized by this Section it

1 shall transmit to the Department of Revenue not later than 5
2 days after the adoption of the ordinance or resolution a
3 certified copy of the ordinance or resolution imposing such tax
4 whereupon the Department of Revenue shall proceed to administer
5 and enforce this Section on behalf of the Authority. Upon a
6 change in rate of a tax levied hereunder, or upon the
7 discontinuance of the tax, the Authority shall not later than 5
8 days after the effective date of the ordinance or resolution
9 discontinuing the tax or effecting a change in rate transmit to
10 the Department of Revenue a certified copy of the ordinance or
11 resolution effecting such change or discontinuance.

12 Notwithstanding any other provision of law, the tax is not
13 imposed on the renting or leasing of hotel rooms by the
14 American Red Cross for the provision or coordination of
15 disaster relief services. This exemption for the renting or
16 leasing of hotel rooms to the American Red Cross shall not
17 apply except during the provision or coordination of disaster
18 relief services.

19 (Source: P.A. 93-227, eff. 1-1-04.)