

1 AN ACT concerning revenue.

2 WHEREAS, Illinois law provides low-income disabled
3 individuals and senior citizens access to public transit at no
4 cost; and

5 WHEREAS, Use of these services has increased dramatically
6 in recent years, with over 29,600,000 rides provided in 2013;
7 and

8 WHEREAS, Illinois provides funding to the Regional
9 Transportation Authority to cover a portion of the cost of
10 those rides; and

11 WHEREAS, The budget of the Regional Transportation
12 Authority called for a State reimbursement for those rides of
13 \$34,070,000 annually in each fiscal year from 2015 through
14 2018; however, the State only budgeted \$17,570,000 in
15 reimbursements for fiscal year 2015; and

16 WHEREAS, A budget gap of this size could threaten vital
17 transportation services; and

18 WHEREAS, Airlines have engaged in controversial fuel
19 purchasing practices that cost the Regional Transportation
20 Authority an estimated \$18,500,000 in revenue in 2013, in
21 addition to costing Cook County and the City of Chicago

1 combined \$34,200,000 in 2013; and

2 WHEREAS, It is the intent of the General Assembly to
3 specify that, with respect to the imposition of any tax on fuel
4 used by an aircraft, regardless of whether the tax is imposed
5 on the sale, the business of selling, the purchase, or the use
6 of those products, the location of the sale, business of
7 selling, purchase, or use shall be deemed to be the place where
8 the fuel is delivered to the aircraft; and

9 WHEREAS, The State of California enacted legislation to
10 prevent airlines from using a similar practice in that state;
11 and

12 WHEREAS, The Regional Transportation Authority is
13 encouraged to use any additional revenue from this amendatory
14 Act of the 99th General Assembly to fund no-cost transit
15 services for low-income disabled individuals and senior
16 citizens; therefore;

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

19 Section 5. The State Finance Act is amended by changing
20 Sections 6z-18 and 6z-20 as follows:

1 (30 ILCS 105/6z-18) (from Ch. 127, par. 142z-18)

2 Sec. 6z-18. A portion of the money paid into the Local
3 Government Tax Fund from sales of food for human consumption
4 which is to be consumed off the premises where it is sold
5 (other than alcoholic beverages, soft drinks and food which has
6 been prepared for immediate consumption) and prescription and
7 nonprescription medicines, drugs, medical appliances and
8 insulin, urine testing materials, syringes and needles used by
9 diabetics, which occurred in municipalities, shall be
10 distributed to each municipality based upon the sales which
11 occurred in that municipality. The remainder shall be
12 distributed to each county based upon the sales which occurred
13 in the unincorporated area of that county.

14 A portion of the money paid into the Local Government Tax
15 Fund from the 6.25% general use tax rate on the selling price
16 of tangible personal property which is purchased outside
17 Illinois at retail from a retailer and which is titled or
18 registered by any agency of this State's government shall be
19 distributed to municipalities as provided in this paragraph.
20 Each municipality shall receive the amount attributable to
21 sales for which Illinois addresses for titling or registration
22 purposes are given as being in such municipality. The remainder
23 of the money paid into the Local Government Tax Fund from such
24 sales shall be distributed to counties. Each county shall
25 receive the amount attributable to sales for which Illinois
26 addresses for titling or registration purposes are given as

1 being located in the unincorporated area of such county.

2 A portion of the money paid into the Local Government Tax
3 Fund from the 6.25% general rate (and, beginning July 1, 2000
4 and through December 31, 2000, the 1.25% rate on motor fuel and
5 gasohol, and beginning on August 6, 2010 through August 15,
6 2010, the 1.25% rate on sales tax holiday items) on sales
7 subject to taxation under the Retailers' Occupation Tax Act and
8 the Service Occupation Tax Act, which occurred in
9 municipalities, shall be distributed to each municipality,
10 based upon the sales which occurred in that municipality. The
11 remainder shall be distributed to each county, based upon the
12 sales which occurred in the unincorporated area of such county.

13 For the purpose of determining allocation to the local
14 government unit, a retail sale by a producer of coal or other
15 mineral mined in Illinois is a sale at retail at the place
16 where the coal or other mineral mined in Illinois is extracted
17 from the earth. This paragraph does not apply to coal or other
18 mineral when it is delivered or shipped by the seller to the
19 purchaser at a point outside Illinois so that the sale is
20 exempt under the United States Constitution as a sale in
21 interstate or foreign commerce.

22 For the purpose of determining allocation to the local
23 government unit, the location where a retailer is deemed to be
24 engaged in the business of selling fuel used by an aircraft
25 shall be deemed to be the place where the fuel is delivered to
26 the aircraft. For the purposes of this paragraph, "fuel" has

1 the meaning given to that term in Section 1.19 of the Motor
2 Fuel Tax Law.

3 Whenever the Department determines that a refund of money
4 paid into the Local Government Tax Fund should be made to a
5 claimant instead of issuing a credit memorandum, the Department
6 shall notify the State Comptroller, who shall cause the order
7 to be drawn for the amount specified, and to the person named,
8 in such notification from the Department. Such refund shall be
9 paid by the State Treasurer out of the Local Government Tax
10 Fund.

11 As soon as possible after the first day of each month,
12 beginning January 1, 2011, upon certification of the Department
13 of Revenue, the Comptroller shall order transferred, and the
14 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
15 local sales tax increment, as defined in the Innovation
16 Development and Economy Act, collected during the second
17 preceding calendar month for sales within a STAR bond district
18 and deposited into the Local Government Tax Fund, less 3% of
19 that amount, which shall be transferred into the Tax Compliance
20 and Administration Fund and shall be used by the Department,
21 subject to appropriation, to cover the costs of the Department
22 in administering the Innovation Development and Economy Act.

23 After the monthly transfer to the STAR Bonds Revenue Fund,
24 on or before the 25th day of each calendar month, the
25 Department shall prepare and certify to the Comptroller the
26 disbursement of stated sums of money to named municipalities

1 and counties, the municipalities and counties to be those
2 entitled to distribution of taxes or penalties paid to the
3 Department during the second preceding calendar month. The
4 amount to be paid to each municipality or county shall be the
5 amount (not including credit memoranda) collected during the
6 second preceding calendar month by the Department and paid into
7 the Local Government Tax Fund, plus an amount the Department
8 determines is necessary to offset any amounts which were
9 erroneously paid to a different taxing body, and not including
10 an amount equal to the amount of refunds made during the second
11 preceding calendar month by the Department, and not including
12 any amount which the Department determines is necessary to
13 offset any amounts which are payable to a different taxing body
14 but were erroneously paid to the municipality or county, and
15 not including any amounts that are transferred to the STAR
16 Bonds Revenue Fund. Within 10 days after receipt, by the
17 Comptroller, of the disbursement certification to the
18 municipalities and counties, provided for in this Section to be
19 given to the Comptroller by the Department, the Comptroller
20 shall cause the orders to be drawn for the respective amounts
21 in accordance with the directions contained in such
22 certification.

23 When certifying the amount of monthly disbursement to a
24 municipality or county under this Section, the Department shall
25 increase or decrease that 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 6
2 months preceding the time a misallocation is discovered.

3 The provisions directing the distributions from the
4 special fund in the State Treasury provided for in this Section
5 shall constitute an irrevocable and continuing appropriation
6 of all amounts as provided herein. The State Treasurer and
7 State Comptroller are hereby authorized to make distributions
8 as provided in this Section.

9 In construing any development, redevelopment, annexation,
10 preannexation or other lawful agreement in effect prior to
11 September 1, 1990, which describes or refers to receipts from a
12 county or municipal retailers' occupation tax, use tax or
13 service occupation tax which now cannot be imposed, such
14 description or reference shall be deemed to include the
15 replacement revenue for such abolished taxes, distributed from
16 the Local Government Tax Fund.

17 As soon as possible after the effective date of this
18 amendatory Act of the 98th General Assembly, the State
19 Comptroller shall order and the State Treasurer shall transfer
20 \$6,600,000 from the Local Government Tax Fund to the Illinois
21 State Medical Disciplinary Fund.

22 (Source: P.A. 97-333, eff. 8-12-11; 98-3, eff. 3-8-13.)

23 (30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)

24 Sec. 6z-20. Of the money received from the 6.25% general
25 rate (and, beginning July 1, 2000 and through December 31,

1 2000, the 1.25% rate on motor fuel and gasohol, and beginning
2 on August 6, 2010 through August 15, 2010, the 1.25% rate on
3 sales tax holiday items) on sales subject to taxation under the
4 Retailers' Occupation Tax Act and Service Occupation Tax Act
5 and paid into the County and Mass Transit District Fund,
6 distribution to the Regional Transportation Authority tax
7 fund, created pursuant to Section 4.03 of the Regional
8 Transportation Authority Act, for deposit therein shall be made
9 based upon the retail sales occurring in a county having more
10 than 3,000,000 inhabitants. The remainder shall be distributed
11 to each county having 3,000,000 or fewer inhabitants based upon
12 the retail sales occurring in each such county.

13 For the purpose of determining allocation to the local
14 government unit, a retail sale by a producer of coal or other
15 mineral mined in Illinois is a sale at retail at the place
16 where the coal or other mineral mined in Illinois is extracted
17 from the earth. This paragraph does not apply to coal or other
18 mineral when it is delivered or shipped by the seller to the
19 purchaser at a point outside Illinois so that the sale is
20 exempt under the United States Constitution as a sale in
21 interstate or foreign commerce.

22 For the purpose of determining allocation to the local
23 government unit, the location where a retailer is deemed to be
24 engaged in the business of selling fuel used by an aircraft
25 shall be deemed to be the place where the fuel is delivered to
26 the aircraft. For the purposes of this paragraph, "fuel" has

1 the meaning given to that term in Section 1.19 of the Motor
2 Fuel Tax Law.

3 Of the money received from the 6.25% general use tax rate
4 on tangible personal property which is purchased outside
5 Illinois at retail from a retailer and which is titled or
6 registered by any agency of this State's government and paid
7 into the County and Mass Transit District Fund, the amount for
8 which Illinois addresses for titling or registration purposes
9 are given as being in each county having more than 3,000,000
10 inhabitants shall be distributed into the Regional
11 Transportation Authority tax fund, created pursuant to Section
12 4.03 of the Regional Transportation Authority Act. The
13 remainder of the money paid from such sales shall be
14 distributed to each county based on sales for which Illinois
15 addresses for titling or registration purposes are given as
16 being located in the county. Any money paid into the Regional
17 Transportation Authority Occupation and Use Tax Replacement
18 Fund from the County and Mass Transit District Fund prior to
19 January 14, 1991, which has not been paid to the Authority
20 prior to that date, shall be transferred to the Regional
21 Transportation Authority tax fund.

22 Whenever the Department determines that a refund of money
23 paid into the County and Mass Transit District Fund should be
24 made to a claimant instead of issuing a credit memorandum, the
25 Department shall notify the State Comptroller, who shall cause
26 the order to be drawn for the amount specified, and to the

1 person named, in such notification from the Department. Such
2 refund shall be paid by the State Treasurer out of the County
3 and Mass Transit District Fund.

4 As soon as possible after the first day of each month,
5 beginning January 1, 2011, upon certification of the Department
6 of Revenue, the Comptroller shall order transferred, and the
7 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
8 local sales tax increment, as defined in the Innovation
9 Development and Economy Act, collected during the second
10 preceding calendar month for sales within a STAR bond district
11 and deposited into the County and Mass Transit District Fund,
12 less 3% of that amount, which shall be transferred into the Tax
13 Compliance and Administration Fund and shall be used by the
14 Department, subject to appropriation, to cover the costs of the
15 Department in administering the Innovation Development and
16 Economy Act.

17 After the monthly transfer to the STAR Bonds Revenue Fund,
18 on or before the 25th day of each calendar month, the
19 Department shall prepare and certify to the Comptroller the
20 disbursement of stated sums of money to the Regional
21 Transportation Authority and to named counties, the counties to
22 be those entitled to distribution, as hereinabove provided, of
23 taxes or penalties paid to the Department during the second
24 preceding calendar month. The amount to be paid to the Regional
25 Transportation Authority and each county having 3,000,000 or
26 fewer inhabitants shall be the amount (not including credit

1 memoranda) collected during the second preceding calendar
2 month by the Department and paid into the County and Mass
3 Transit District Fund, plus an amount the Department determines
4 is necessary to offset any amounts which were erroneously paid
5 to a different taxing body, and not including an amount equal
6 to the amount of refunds made during the second preceding
7 calendar month by the Department, and not including any amount
8 which the Department determines is necessary to offset any
9 amounts which were payable to a different taxing body but were
10 erroneously paid to the Regional Transportation Authority or
11 county, and not including any amounts that are transferred to
12 the STAR Bonds Revenue Fund. Within 10 days after receipt, by
13 the Comptroller, of the disbursement certification to the
14 Regional Transportation Authority and counties, provided for
15 in this Section to be given to the Comptroller by the
16 Department, the Comptroller shall cause the orders to be drawn
17 for the respective amounts in accordance with the directions
18 contained in such certification.

19 When certifying the amount of a monthly disbursement to the
20 Regional Transportation Authority or to a county under this
21 Section, the Department shall increase or decrease that amount
22 by an amount necessary to offset any misallocation of previous
23 disbursements. The offset amount shall be the amount
24 erroneously disbursed within the 6 months preceding the time a
25 misallocation is discovered.

26 The provisions directing the distributions from the

1 special fund in the State Treasury provided for in this Section
2 and from the Regional Transportation Authority tax fund created
3 by Section 4.03 of the Regional Transportation Authority Act
4 shall constitute an irrevocable and continuing appropriation
5 of all amounts as provided herein. The State Treasurer and
6 State Comptroller are hereby authorized to make distributions
7 as provided in this Section.

8 In construing any development, redevelopment, annexation,
9 preannexation or other lawful agreement in effect prior to
10 September 1, 1990, which describes or refers to receipts from a
11 county or municipal retailers' occupation tax, use tax or
12 service occupation tax which now cannot be imposed, such
13 description or reference shall be deemed to include the
14 replacement revenue for such abolished taxes, distributed from
15 the County and Mass Transit District Fund or Local Government
16 Distributive Fund, as the case may be.

17 (Source: P.A. 96-939, eff. 6-24-10; 96-1012, eff. 7-7-10;
18 97-333, eff. 8-12-11.)

19 Section 10. The Retailers' Occupation Tax Act is amended by
20 changing Section 2-12 as follows:

21 (35 ILCS 120/2-12)

22 Sec. 2-12. Location where retailer is deemed to be engaged
23 in the business of selling. The purpose of this Section is to
24 specify where a retailer is deemed to be engaged in the

1 business of selling tangible personal property for the purposes
2 of this Act, the Use Tax Act, the Service Use Tax Act, and the
3 Service Occupation Tax Act, and for the purpose of collecting
4 any other local retailers' occupation tax administered by the
5 Department. This Section applies only with respect to the
6 particular selling activities described in the following
7 paragraphs. The provisions of this Section are not intended to,
8 and shall not be interpreted to, affect where a retailer is
9 deemed to be engaged in the business of selling with respect to
10 any activity that is not specifically described in the
11 following paragraphs.

12 (1) If a purchaser who is present at the retailer's
13 place of business, having no prior commitment to the
14 retailer, agrees to purchase and makes payment for tangible
15 personal property at the retailer's place of business, then
16 the transaction shall be deemed an over-the-counter sale
17 occurring at the retailer's same place of business where
18 the purchaser was present and made payment for that
19 tangible personal property if the retailer regularly
20 stocks the purchased tangible personal property or similar
21 tangible personal property in the quantity, or similar
22 quantity, for sale at the retailer's same place of business
23 and then either (i) the purchaser takes possession of the
24 tangible personal property at the same place of business or
25 (ii) the retailer delivers or arranges for the tangible
26 personal property to be delivered to the purchaser.

1 (2) If a purchaser, having no prior commitment to the
2 retailer, agrees to purchase tangible personal property
3 and makes payment over the phone, in writing, or via the
4 Internet and takes possession of the tangible personal
5 property at the retailer's place of business, then the sale
6 shall be deemed to have occurred at the retailer's place of
7 business where the purchaser takes possession of the
8 property if the retailer regularly stocks the item or
9 similar items in the quantity, or similar quantities,
10 purchased by the purchaser.

11 (3) A retailer is deemed to be engaged in the business
12 of selling food, beverages, or other tangible personal
13 property through a vending machine at the location where
14 the vending machine is located at the time the sale is made
15 if (i) the vending machine is a device operated by coin,
16 currency, credit card, token, coupon or similar device; (2)
17 the food, beverage or other tangible personal property is
18 contained within the vending machine and dispensed from the
19 vending machine; and (3) the purchaser takes possession of
20 the purchased food, beverage or other tangible personal
21 property immediately.

22 (4) Minerals. A producer of coal or other mineral mined
23 in Illinois is deemed to be engaged in the business of
24 selling at the place where the coal or other mineral mined
25 in Illinois is extracted from the earth. With respect to
26 minerals (i) the term "extracted from the earth" means the

1 location at which the coal or other mineral is extracted
2 from the mouth of the mine, and (ii) a "mineral" includes
3 not only coal, but also oil, sand, stone taken from a
4 quarry, gravel and any other thing commonly regarded as a
5 mineral and extracted from the earth. This paragraph does
6 not apply to coal or another mineral when it is delivered
7 or shipped by the seller to the purchaser at a point
8 outside Illinois so that the sale is exempt under the
9 United States Constitution as a sale in interstate or
10 foreign commerce.

11 (5) Aircraft fuel. Notwithstanding any other provision
12 of law, the location where a retailer is deemed to be
13 engaged in the business of selling fuel used by an aircraft
14 shall be deemed to be the place where the fuel is delivered
15 to the aircraft. For the purposes of this paragraph, "fuel"
16 has the meaning given to that term in Section 1.19 of the
17 Motor Fuel Tax Law.

18 (Source: P.A. 98-1098, eff. 8-26-14.)

19 Section 15. The Counties Code is amended by changing
20 Sections 5-1006, 5-1006.5, 5-1006.7, and 5-1008.5 as follows:

21 (55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

22 Sec. 5-1006. Home Rule County Retailers' Occupation Tax
23 Law. Any county that is a home rule unit may impose a tax upon
24 all persons engaged in the business of selling tangible

1 personal property, other than an item of tangible personal
2 property titled or registered with an agency of this State's
3 government, at retail in the county on the gross receipts from
4 such sales made in the course of their business. If imposed,
5 this tax shall only be imposed in 1/4% increments. On and after
6 September 1, 1991, this additional tax may not be imposed on
7 the sales of food for human consumption which is to be consumed
8 off the premises where it is sold (other than alcoholic
9 beverages, soft drinks and food which has been prepared for
10 immediate consumption) and prescription and nonprescription
11 medicines, drugs, medical appliances and insulin, urine
12 testing materials, syringes and needles used by diabetics. The
13 tax imposed by a home rule county pursuant to this Section and
14 all civil penalties that may be assessed as an incident thereof
15 shall be collected and enforced by the State Department of
16 Revenue. The certificate of registration that is issued by the
17 Department to a retailer under the Retailers' Occupation Tax
18 Act shall permit the retailer to engage in a business that is
19 taxable under any ordinance or resolution enacted pursuant to
20 this Section without registering separately with the
21 Department under such ordinance or resolution or under this
22 Section. The Department shall have full power to administer and
23 enforce this Section; to collect all taxes and penalties due
24 hereunder; to dispose of taxes and penalties so collected in
25 the manner hereinafter provided; and to determine all rights to
26 credit memoranda arising on account of the erroneous payment of

1 tax or penalty hereunder. In the administration of, and
2 compliance with, this Section, the Department and persons who
3 are subject to this Section shall have the same rights,
4 remedies, privileges, immunities, powers and duties, and be
5 subject to the same conditions, restrictions, limitations,
6 penalties and definitions of terms, and employ the same modes
7 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,
8 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all
9 provisions therein other than the State rate of tax), 4, 5, 5a,
10 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8,
11 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
12 Section 3-7 of the Uniform Penalty and Interest Act, as fully
13 as if those provisions were set forth herein.

14 No tax may be imposed by a home rule county pursuant to
15 this Section unless the county also imposes a tax at the same
16 rate pursuant to Section 5-1007.

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

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

1 Comptroller, who shall cause the order to be drawn for the
2 amount specified and to the person named in the notification
3 from the Department. The refund shall be paid by the State
4 Treasurer out of the home rule county retailers' occupation tax
5 fund.

6 The Department shall forthwith pay over to the State
7 Treasurer, ex officio, as trustee, all taxes and penalties
8 collected hereunder.

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

17 After the monthly transfer to the STAR Bonds Revenue Fund,
18 on or before the 25th day of each calendar month, the
19 Department shall prepare and certify to the Comptroller the
20 disbursement of stated sums of money to named counties, the
21 counties to be those from which retailers have paid taxes or
22 penalties hereunder to the Department during the second
23 preceding calendar month. The amount to be paid to each county
24 shall be the amount (not including credit memoranda) collected
25 hereunder during the second preceding calendar month by the
26 Department plus an amount the Department determines is

1 necessary to offset any amounts that were erroneously paid to a
2 different taxing body, and not including an amount equal to the
3 amount of refunds made during the second preceding calendar
4 month by the Department on behalf of such county, and not
5 including any amount which the Department determines is
6 necessary to offset any amounts which were payable to a
7 different taxing body but were erroneously paid to the county,
8 and not including any amounts that are transferred to the STAR
9 Bonds Revenue Fund. Within 10 days after receipt, by the
10 Comptroller, of the disbursement certification to the counties
11 provided for in this Section to be given to the Comptroller by
12 the Department, the Comptroller shall cause the orders to be
13 drawn for the respective amounts in accordance with the
14 directions contained in the certification.

15 In addition to the disbursement required by the preceding
16 paragraph, an allocation shall be made in March of each year to
17 each county that received more than \$500,000 in disbursements
18 under the preceding paragraph in the preceding calendar year.
19 The allocation shall be in an amount equal to the average
20 monthly distribution made to each such county under the
21 preceding paragraph during the preceding calendar year
22 (excluding the 2 months of highest receipts). The distribution
23 made in March of each year subsequent to the year in which an
24 allocation was made pursuant to this paragraph and the
25 preceding paragraph shall be reduced by the amount allocated
26 and disbursed under this paragraph in the preceding calendar

1 year. The Department shall prepare and certify to the
2 Comptroller for disbursement the allocations made in
3 accordance with this paragraph.

4 For the purpose of determining the local governmental unit
5 whose tax is applicable, a retail sale by a producer of coal or
6 other mineral mined in Illinois is a sale at retail at the
7 place where the coal or other mineral mined in Illinois is
8 extracted from the earth. This paragraph does not apply to coal
9 or other mineral when it is delivered or shipped by the seller
10 to the purchaser at a point outside Illinois so that the sale
11 is exempt under the United States Constitution as a sale in
12 interstate or foreign commerce.

13 Notwithstanding any other provision of law, for the purpose
14 of determining the local governmental unit whose tax is
15 applicable, a retail sale of fuel used by an aircraft shall be
16 deemed to be a retail sale at the place where the fuel is
17 delivered to the aircraft. For the purposes of this paragraph,
18 "fuel" has the meaning given to that term in Section 1.19 of
19 the Motor Fuel Tax Law.

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

24 An ordinance or resolution imposing or discontinuing a tax
25 hereunder or effecting a change in the rate thereof shall be
26 adopted and a certified copy thereof filed with the Department

1 on or before the first day of June, whereupon the Department
2 shall proceed to administer and enforce this Section as of the
3 first day of September next following such adoption and filing.
4 Beginning January 1, 1992, an ordinance or resolution imposing
5 or discontinuing the tax hereunder or effecting a change in the
6 rate thereof shall be adopted and a certified copy thereof
7 filed with the Department on or before the first day of July,
8 whereupon the Department shall proceed to administer and
9 enforce this Section as of the first day of October next
10 following such adoption and filing. Beginning January 1, 1993,
11 an ordinance or resolution imposing or discontinuing the tax
12 hereunder or effecting a change in the rate thereof shall be
13 adopted and a certified copy thereof filed with the Department
14 on or before the first day of October, whereupon the Department
15 shall proceed to administer and enforce this Section as of the
16 first day of January next following such adoption and filing.
17 Beginning April 1, 1998, an ordinance or resolution imposing or
18 discontinuing the tax hereunder or effecting a change in the
19 rate thereof shall either (i) be adopted and a certified copy
20 thereof filed with the Department on or before the first day of
21 April, whereupon the Department shall proceed to administer and
22 enforce this Section as of the first day of July next following
23 the adoption and filing; or (ii) be adopted and a certified
24 copy thereof filed with the Department on or before the first
25 day of October, whereupon the Department shall proceed to
26 administer and enforce this Section as of the first day of

1 January next following the adoption and filing.

2 When certifying the amount of a monthly disbursement to a
3 county under this Section, the Department shall increase or
4 decrease such amount by an amount necessary to offset any
5 misallocation of previous disbursements. The offset amount
6 shall be the amount erroneously disbursed within the previous 6
7 months from the time a misallocation is discovered.

8 This Section shall be known and may be cited as the Home
9 Rule County Retailers' Occupation Tax Law.

10 (Source: P.A. 96-939, eff. 6-24-10.)

11 (55 ILCS 5/5-1006.5)

12 Sec. 5-1006.5. Special County Retailers' Occupation Tax
13 For Public Safety, Public Facilities, or Transportation.

14 (a) The county board of any county may impose a tax upon
15 all persons engaged in the business of selling tangible
16 personal property, other than personal property titled or
17 registered with an agency of this State's government, at retail
18 in the county on the gross receipts from the sales made in the
19 course of business to provide revenue to be used exclusively
20 for public safety, public facility, or transportation purposes
21 in that county, if a proposition for the tax has been submitted
22 to the electors of that county and approved by a majority of
23 those voting on the question. If imposed, this tax shall be
24 imposed only in one-quarter percent increments. By resolution,
25 the county board may order the proposition to be submitted at

1 any election. If the tax is imposed for transportation purposes
2 for expenditures for public highways or as authorized under the
3 Illinois Highway Code, the county board must publish notice of
4 the existence of its long-range highway transportation plan as
5 required or described in Section 5-301 of the Illinois Highway
6 Code and must make the plan publicly available prior to
7 approval of the ordinance or resolution imposing the tax. If
8 the tax is imposed for transportation purposes for expenditures
9 for passenger rail transportation, the county board must
10 publish notice of the existence of its long-range passenger
11 rail transportation plan and must make the plan publicly
12 available prior to approval of the ordinance or resolution
13 imposing the tax.

14 If a tax is imposed for public facilities purposes, then
15 the name of the project may be included in the proposition at
16 the discretion of the county board as determined in the
17 enabling resolution. For example, the "XXX Nursing Home" or the
18 "YYY Museum".

19 The county clerk shall certify the question to the proper
20 election authority, who shall submit the proposition at an
21 election in accordance with the general election law.

22 (1) The proposition for public safety purposes shall be
23 in substantially the following form:

24 "To pay for public safety purposes, shall (name of
25 county) be authorized to impose an increase on its share of
26 local sales taxes by (insert rate)?"

1 As additional information on the ballot below the
2 question shall appear the following:

3 "This would mean that a consumer would pay an
4 additional (insert amount) in sales tax for every \$100 of
5 tangible personal property bought at retail."

6 The county board may also opt to establish a sunset
7 provision at which time the additional sales tax would
8 cease being collected, if not terminated earlier by a vote
9 of the county board. If the county board votes to include a
10 sunset provision, the proposition for public safety
11 purposes shall be in substantially the following form:

12 "To pay for public safety purposes, shall (name of
13 county) be authorized to impose an increase on its share of
14 local sales taxes by (insert rate) for a period not to
15 exceed (insert number of years)?"

16 As additional information on the ballot below the
17 question shall appear the following:

18 "This would mean that a consumer would pay an
19 additional (insert amount) in sales tax for every \$100 of
20 tangible personal property bought at retail. If imposed,
21 the additional tax would cease being collected at the end
22 of (insert number of years), if not terminated earlier by a
23 vote of the county board."

24 For the purposes of the paragraph, "public safety
25 purposes" means crime prevention, detention, fire
26 fighting, police, medical, ambulance, or other emergency

1 services.

2 Votes shall be recorded as "Yes" or "No".

3 (2) The proposition for transportation purposes shall
4 be in substantially the following form:

5 "To pay for improvements to roads and other
6 transportation purposes, shall (name of county) be
7 authorized to impose an increase on its share of local
8 sales taxes by (insert rate)?"

9 As additional information on the ballot below the
10 question shall appear the following:

11 "This would mean that a consumer would pay an
12 additional (insert amount) in sales tax for every \$100 of
13 tangible personal property bought at retail."

14 The county board may also opt to establish a sunset
15 provision at which time the additional sales tax would
16 cease being collected, if not terminated earlier by a vote
17 of the county board. If the county board votes to include a
18 sunset provision, the proposition for transportation
19 purposes shall be in substantially the following form:

20 "To pay for road improvements and other transportation
21 purposes, shall (name of county) be authorized to impose an
22 increase on its share of local sales taxes by (insert rate)
23 for a period not to exceed (insert number of years)?"

24 As additional information on the ballot below the
25 question shall appear the following:

26 "This would mean that a consumer would pay an

1 additional (insert amount) in sales tax for every \$100 of
2 tangible personal property bought at retail. If imposed,
3 the additional tax would cease being collected at the end
4 of (insert number of years), if not terminated earlier by a
5 vote of the county board."

6 For the purposes of this paragraph, transportation
7 purposes means construction, maintenance, operation, and
8 improvement of public highways, any other purpose for which
9 a county may expend funds under the Illinois Highway Code,
10 and passenger rail transportation.

11 The votes shall be recorded as "Yes" or "No".

12 (3) The proposition for public facilities purposes
13 shall be in substantially the following form:

14 "To pay for public facilities purposes, shall (name of
15 county) be authorized to impose an increase on its share of
16 local sales taxes by (insert rate)?"

17 As additional information on the ballot below the
18 question shall appear the following:

19 "This would mean that a consumer would pay an
20 additional (insert amount) in sales tax for every \$100 of
21 tangible personal property bought at retail."

22 The county board may also opt to establish a sunset
23 provision at which time the additional sales tax would
24 cease being collected, if not terminated earlier by a vote
25 of the county board. If the county board votes to include a
26 sunset provision, the proposition for public facilities

1 purposes shall be in substantially the following form:

2 "To pay for public facilities purposes, shall (name of
3 county) be authorized to impose an increase on its share of
4 local sales taxes by (insert rate) for a period not to
5 exceed (insert number of years)?"

6 As additional information on the ballot below the
7 question shall appear the following:

8 "This would mean that a consumer would pay an
9 additional (insert amount) in sales tax for every \$100 of
10 tangible personal property bought at retail. If imposed,
11 the additional tax would cease being collected at the end
12 of (insert number of years), if not terminated earlier by a
13 vote of the county board."

14 For purposes of this Section, "public facilities
15 purposes" means the acquisition, development,
16 construction, reconstruction, rehabilitation, improvement,
17 financing, architectural planning, and installation of
18 capital facilities consisting of buildings, structures,
19 and durable equipment and for the acquisition and
20 improvement of real property and interest in real property
21 required, or expected to be required, in connection with
22 the public facilities, for use by the county for the
23 furnishing of governmental services to its citizens,
24 including but not limited to museums and nursing homes.

25 The votes shall be recorded as "Yes" or "No".

26 If a majority of the electors voting on the proposition

1 vote in favor of it, the county may impose the tax. A county
2 may not submit more than one proposition authorized by this
3 Section to the electors at any one time.

4 This additional tax may not be imposed on the sales of food
5 for human consumption that is to be consumed off the premises
6 where it is sold (other than alcoholic beverages, soft drinks,
7 and food which has been prepared for immediate consumption) and
8 prescription and non-prescription medicines, drugs, medical
9 appliances and insulin, urine testing materials, syringes, and
10 needles used by diabetics. The tax imposed by a county under
11 this Section and all civil penalties that may be assessed as an
12 incident of the tax shall be collected and enforced by the
13 Illinois Department of Revenue and deposited into a special
14 fund created for that purpose. The certificate of registration
15 that is issued by the Department to a retailer under the
16 Retailers' Occupation Tax Act shall permit the retailer to
17 engage in a business that is taxable without registering
18 separately with the Department under an ordinance or resolution
19 under this Section. The Department has full power to administer
20 and enforce this Section, to collect all taxes and penalties
21 due under this Section, to dispose of taxes and penalties so
22 collected in the manner provided in this Section, and to
23 determine all rights to credit memoranda arising on account of
24 the erroneous payment of a tax or penalty under this Section.
25 In the administration of and compliance with this Section, the
26 Department and persons who are subject to this Section shall

1 (i) have the same rights, remedies, privileges, immunities,
2 powers, and duties, (ii) be subject to the same conditions,
3 restrictions, limitations, penalties, and definitions of
4 terms, and (iii) employ the same modes of procedure as are
5 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
6 1n, 2 through 2-70 (in respect to all provisions contained in
7 those Sections other than the State rate of tax), 2a, 2b, 2c, 3
8 (except provisions relating to transaction returns and quarter
9 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
10 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of
11 the Retailers' Occupation Tax Act and Section 3-7 of the
12 Uniform Penalty and Interest Act as if those provisions were
13 set forth in this Section.

14 Persons subject to any tax imposed under the authority
15 granted in this Section may reimburse themselves for their
16 sellers' tax liability by separately stating the tax as an
17 additional charge, which charge may be stated in combination,
18 in a single amount, with State tax which sellers are required
19 to collect under the Use Tax Act, pursuant to such bracketed
20 schedules as the Department may prescribe.

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

1 Treasurer out of the County Public Safety or Transportation
2 Retailers' Occupation Tax Fund.

3 (b) If a tax has been imposed under subsection (a), a
4 service occupation tax shall also be imposed at the same rate
5 upon all persons engaged, in the county, in the business of
6 making sales of service, who, as an incident to making those
7 sales of service, transfer tangible personal property within
8 the county as an incident to a sale of service. This tax may
9 not be imposed on sales of food for human consumption that is
10 to be consumed off the premises where it is sold (other than
11 alcoholic beverages, soft drinks, and food prepared for
12 immediate consumption) and prescription and non-prescription
13 medicines, drugs, medical appliances and insulin, urine
14 testing materials, syringes, and needles used by diabetics. The
15 tax imposed under this subsection and all civil penalties that
16 may be assessed as an incident thereof shall be collected and
17 enforced by the Department of Revenue. The Department has full
18 power to administer and enforce this subsection; to collect all
19 taxes and penalties due hereunder; to dispose of taxes and
20 penalties so collected in the manner hereinafter provided; and
21 to determine all rights to credit memoranda arising on account
22 of the erroneous payment of tax or penalty hereunder. In the
23 administration of, and compliance with this subsection, the
24 Department and persons who are subject to this paragraph shall
25 (i) have the same rights, remedies, privileges, immunities,
26 powers, and duties, (ii) be subject to the same conditions,

1 restrictions, limitations, penalties, exclusions, exemptions,
2 and definitions of terms, and (iii) employ the same modes of
3 procedure as are prescribed in Sections 2 (except that the
4 reference to State in the definition of supplier maintaining a
5 place of business in this State shall mean the county), 2a, 2b,
6 2c, 3 through 3-50 (in respect to all provisions therein other
7 than the State rate of tax), 4 (except that the reference to
8 the State shall be to the county), 5, 7, 8 (except that the
9 jurisdiction to which the tax shall be a debt to the extent
10 indicated in that Section 8 shall be the county), 9 (except as
11 to the disposition of taxes and penalties collected), 10, 11,
12 12 (except the reference therein to Section 2b of the
13 Retailers' Occupation Tax Act), 13 (except that any reference
14 to the State shall mean the county), Section 15, 16, 17, 18, 19
15 and 20 of the Service Occupation Tax Act and Section 3-7 of the
16 Uniform Penalty and Interest Act, as fully as if those
17 provisions were set forth herein.

18 Persons subject to any tax imposed under the authority
19 granted in this subsection may reimburse themselves for their
20 serviceman's tax liability by separately stating the tax as an
21 additional charge, which charge may be stated in combination,
22 in a single amount, with State tax that servicemen are
23 authorized to collect under the Service Use Tax Act, in
24 accordance with such bracket schedules as the Department may
25 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 warrant 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 County Public Safety or Transportation
7 Retailers' Occupation Fund.

8 Nothing in this subsection shall be construed to authorize
9 the county to impose a tax upon the privilege of engaging in
10 any business which under the Constitution of the United States
11 may not be made the subject of taxation by the State.

12 (c) The Department shall immediately pay over to the State
13 Treasurer, ex officio, as trustee, all taxes and penalties
14 collected under this Section to be deposited into the County
15 Public Safety or Transportation Retailers' Occupation Tax
16 Fund, which shall be an unappropriated trust fund held outside
17 of the State treasury.

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

26 After the monthly transfer to the STAR Bonds Revenue Fund,

1 on or before the 25th day of each calendar month, the
2 Department shall prepare and certify to the Comptroller the
3 disbursement of stated sums of money to the counties from which
4 retailers have paid taxes or penalties to the Department during
5 the second preceding calendar month. The amount to be paid to
6 each county, and deposited by the county into its special fund
7 created for the purposes of this Section, shall be the amount
8 (not including credit memoranda) collected under this Section
9 during the second preceding calendar month by the Department
10 plus an amount the Department determines is necessary to offset
11 any amounts that were erroneously paid to a different taxing
12 body, and not including (i) an amount equal to the amount of
13 refunds made during the second preceding calendar month by the
14 Department on behalf of the county, (ii) any amount that the
15 Department determines is necessary to offset any amounts that
16 were payable to a different taxing body but were erroneously
17 paid to the county, and (iii) any amounts that are transferred
18 to the STAR Bonds Revenue Fund. Within 10 days after receipt by
19 the Comptroller of the disbursement certification to the
20 counties provided for in this Section to be given to the
21 Comptroller by the Department, the Comptroller shall cause the
22 orders to be drawn for the respective amounts in accordance
23 with directions contained in the certification.

24 In addition to the disbursement required by the preceding
25 paragraph, an allocation shall be made in March of each year to
26 each county that received more than \$500,000 in disbursements

1 under the preceding paragraph in the preceding calendar year.
2 The allocation shall be in an amount equal to the average
3 monthly distribution made to each such county under the
4 preceding paragraph during the preceding calendar year
5 (excluding the 2 months of highest receipts). The distribution
6 made in March of each year subsequent to the year in which an
7 allocation was made pursuant to this paragraph and the
8 preceding paragraph shall be reduced by the amount allocated
9 and disbursed under this paragraph in the preceding calendar
10 year. The Department shall prepare and certify to the
11 Comptroller for disbursement the allocations made in
12 accordance with this paragraph.

13 A county may direct, by ordinance, that all or a portion of
14 the taxes and penalties collected under the Special County
15 Retailers' Occupation Tax For Public Safety or Transportation
16 be deposited into the Transportation Development Partnership
17 Trust Fund.

18 (d) For the purpose of determining the local governmental
19 unit whose tax is applicable, a retail sale by a producer of
20 coal or another mineral mined in Illinois is a sale at retail
21 at the place where the coal or other mineral mined in Illinois
22 is extracted from the earth. This paragraph does not apply to
23 coal or another mineral when it is delivered or shipped by the
24 seller to the purchaser at a point outside Illinois so that the
25 sale is exempt under the United States Constitution as a sale
26 in interstate or foreign commerce.

1 Notwithstanding any other provision of law, for the purpose
2 of determining the local governmental unit whose tax is
3 applicable, a retail sale of fuel used by an aircraft shall be
4 deemed to be a retail sale at the place where the fuel is
5 delivered to the aircraft. For the purposes of this paragraph,
6 "fuel" has the meaning given to that term in Section 1.19 of
7 the Motor Fuel Tax Law.

8 (e) Nothing in this Section shall be construed to authorize
9 a county to impose a tax upon the privilege of engaging in any
10 business that under the Constitution of the United States may
11 not be made the subject of taxation by this State.

12 (e-5) If a county imposes a tax under this Section, the
13 county board may, by ordinance, discontinue or lower the rate
14 of the tax. If the county board lowers the tax rate or
15 discontinues the tax, a referendum must be held in accordance
16 with subsection (a) of this Section in order to increase the
17 rate of the tax or to reimpose the discontinued tax.

18 (f) Beginning April 1, 1998 and through December 31, 2013,
19 the results of any election authorizing a proposition to impose
20 a tax under this Section or effecting a change in the rate of
21 tax, or any ordinance lowering the rate or discontinuing the
22 tax, shall be certified by the county clerk and filed with the
23 Illinois Department of Revenue either (i) on or before the
24 first day of April, whereupon the Department shall proceed to
25 administer and enforce the tax as of the first day of July next
26 following the filing; or (ii) on or before the first day of

1 October, whereupon the Department shall proceed to administer
2 and enforce the tax as of the first day of January next
3 following the filing.

4 Beginning January 1, 2014, the results of any election
5 authorizing a proposition to impose a tax under this Section or
6 effecting an increase in the rate of tax, along with the
7 ordinance adopted to impose the tax or increase the rate of the
8 tax, or any ordinance adopted to lower the rate or discontinue
9 the tax, shall be certified by the county clerk and filed with
10 the Illinois Department of Revenue either (i) on or before the
11 first day of May, whereupon the Department shall proceed to
12 administer and enforce the tax as of the first day of July next
13 following the adoption and filing; or (ii) on or before the
14 first day of October, whereupon the Department shall proceed to
15 administer and enforce the tax as of the first day of January
16 next following the adoption and filing.

17 (g) When certifying the amount of a monthly disbursement to
18 a county under this Section, the Department shall increase or
19 decrease the amounts by an amount necessary to offset any
20 miscalculation of previous disbursements. The offset amount
21 shall be the amount erroneously disbursed within the previous 6
22 months from the time a miscalculation is discovered.

23 (h) This Section may be cited as the "Special County
24 Occupation Tax For Public Safety, Public Facilities, or
25 Transportation Law".

26 (i) For purposes of this Section, "public safety" includes,

1 but is not limited to, crime prevention, detention, fire
2 fighting, police, medical, ambulance, or other emergency
3 services. The county may share tax proceeds received under this
4 Section for public safety purposes, including proceeds
5 received before August 4, 2009 (the effective date of Public
6 Act 96-124), with any fire protection district located in the
7 county. For the purposes of this Section, "transportation"
8 includes, but is not limited to, the construction, maintenance,
9 operation, and improvement of public highways, any other
10 purpose for which a county may expend funds under the Illinois
11 Highway Code, and passenger rail transportation. For the
12 purposes of this Section, "public facilities purposes"
13 includes, but is not limited to, the acquisition, development,
14 construction, reconstruction, rehabilitation, improvement,
15 financing, architectural planning, and installation of capital
16 facilities consisting of buildings, structures, and durable
17 equipment and for the acquisition and improvement of real
18 property and interest in real property required, or expected to
19 be required, in connection with the public facilities, for use
20 by the county for the furnishing of governmental services to
21 its citizens, including but not limited to museums and nursing
22 homes.

23 (j) The Department may promulgate rules to implement Public
24 Act 95-1002 only to the extent necessary to apply the existing
25 rules for the Special County Retailers' Occupation Tax for
26 Public Safety to this new purpose for public facilities.

1 (Source: P.A. 98-584, eff. 8-27-13.)

2 (55 ILCS 5/5-1006.7)

3 Sec. 5-1006.7. School facility occupation taxes.

4 (a) In any county, a tax shall be imposed upon all persons
5 engaged in the business of selling tangible personal property,
6 other than personal property titled or registered with an
7 agency of this State's government, at retail in the county on
8 the gross receipts from the sales made in the course of
9 business to provide revenue to be used exclusively for school
10 facility purposes if a proposition for the tax has been
11 submitted to the electors of that county and approved by a
12 majority of those voting on the question as provided in
13 subsection (c). The tax under this Section shall be imposed
14 only in one-quarter percent increments and may not exceed 1%.

15 This additional tax may not be imposed on the sale of food
16 for human consumption that is to be consumed off the premises
17 where it is sold (other than alcoholic beverages, soft drinks,
18 and food that has been prepared for immediate consumption) and
19 prescription and non-prescription medicines, drugs, medical
20 appliances and insulin, urine testing materials, syringes and
21 needles used by diabetics. The Department of Revenue has full
22 power to administer and enforce this subsection, to collect all
23 taxes and penalties due under this subsection, to dispose of
24 taxes and penalties so collected in the manner provided in this
25 subsection, and to determine all rights to credit memoranda

1 arising on account of the erroneous payment of a tax or penalty
2 under this subsection. The Department shall deposit all taxes
3 and penalties collected under this subsection into a special
4 fund created for that purpose.

5 In the administration of and compliance with this
6 subsection, the Department and persons who are subject to this
7 subsection (i) have the same rights, remedies, privileges,
8 immunities, powers, and duties, (ii) are subject to the same
9 conditions, restrictions, limitations, penalties, and
10 definitions of terms, and (iii) shall employ the same modes of
11 procedure as are set forth in Sections 1 through 1o, 2 through
12 2-70 (in respect to all provisions contained in those Sections
13 other than the State rate of tax), 2a through 2h, 3 (except as
14 to the disposition of taxes and penalties collected), 4, 5, 5a,
15 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8,
16 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act
17 and all provisions of the Uniform Penalty and Interest Act as
18 if those provisions were set forth in this subsection.

19 The certificate of registration that is issued by the
20 Department to a retailer under the Retailers' Occupation Tax
21 Act permits the retailer to engage in a business that is
22 taxable without registering separately with the Department
23 under an ordinance or resolution under this subsection.

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

1 additional charge, which may be stated in combination, in a
2 single amount, with State tax that sellers are required to
3 collect under the Use Tax Act, pursuant to any bracketed
4 schedules set forth by the Department.

5 (b) If a tax has been imposed under subsection (a), then a
6 service occupation tax must also be imposed at the same rate
7 upon all persons engaged, in the county, in the business of
8 making sales of service, who, as an incident to making those
9 sales of service, transfer tangible personal property within
10 the county as an incident to a sale of service.

11 This tax may not be imposed on sales of food for human
12 consumption that is to be consumed off the premises where it is
13 sold (other than alcoholic beverages, soft drinks, and food
14 prepared for immediate consumption) and prescription and
15 non-prescription medicines, drugs, medical appliances and
16 insulin, urine testing materials, syringes, and needles used by
17 diabetics.

18 The tax imposed under this subsection and all civil
19 penalties that may be assessed as an incident thereof shall be
20 collected and enforced by the Department and deposited into a
21 special fund created for that purpose. The Department has full
22 power to administer and enforce this subsection, to collect all
23 taxes and penalties due under this subsection, to dispose of
24 taxes and penalties so collected in the manner provided in this
25 subsection, and to determine all rights to credit memoranda
26 arising on account of the erroneous payment of a tax or penalty

1 under this subsection.

2 In the administration of and compliance with this
3 subsection, the Department and persons who are subject to this
4 subsection shall (i) have the same rights, remedies,
5 privileges, immunities, powers and duties, (ii) be subject to
6 the same conditions, restrictions, limitations, penalties and
7 definition of terms, and (iii) employ the same modes of
8 procedure as are set forth in Sections 2 (except that that
9 reference to State in the definition of supplier maintaining a
10 place of business in this State means the county), 2a through
11 2d, 3 through 3-50 (in respect to all provisions contained in
12 those Sections other than the State rate of tax), 4 (except
13 that the reference to the State shall be to the county), 5, 7,
14 8 (except that the jurisdiction to which the tax is a debt to
15 the extent indicated in that Section 8 is the county), 9
16 (except as to the disposition of taxes and penalties
17 collected), 10, 11, 12 (except the reference therein to Section
18 2b of the Retailers' Occupation Tax Act), 13 (except that any
19 reference to the State means the county), Section 15, 16, 17,
20 18, 19, and 20 of the Service Occupation Tax Act and all
21 provisions of the Uniform Penalty and Interest Act, as fully as
22 if those provisions were set forth herein.

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

1 single amount, with State tax that servicemen are authorized to
2 collect under the Service Use Tax Act, pursuant to any
3 bracketed schedules set forth by the Department.

4 (c) The tax under this Section may not be imposed until the
5 question of imposing the tax has been submitted to the electors
6 of the county at a regular election and approved by a majority
7 of the electors voting on the question. For all regular
8 elections held prior to the effective date of this amendatory
9 Act of the 97th General Assembly, upon a resolution by the
10 county board or a resolution by school district boards that
11 represent at least 51% of the student enrollment within the
12 county, the county board must certify the question to the
13 proper election authority in accordance with the Election Code.

14 For all regular elections held prior to the effective date
15 of this amendatory Act of the 97th General Assembly, the
16 election authority must submit the question in substantially
17 the following form:

18 Shall (name of county) be authorized to impose a
19 retailers' occupation tax and a service occupation tax
20 (commonly referred to as a "sales tax") at a rate of
21 (insert rate) to be used exclusively for school facility
22 purposes?

23 The election authority must record the votes as "Yes" or "No".

24 If a majority of the electors voting on the question vote
25 in the affirmative, then the county may, thereafter, impose the
26 tax.

1 For all regular elections held on or after the effective
2 date of this amendatory Act of the 97th General Assembly, the
3 regional superintendent of schools for the county must, upon
4 receipt of a resolution or resolutions of school district
5 boards that represent more than 50% of the student enrollment
6 within the county, certify the question to the proper election
7 authority for submission to the electors of the county at the
8 next regular election at which the question lawfully may be
9 submitted to the electors, all in accordance with the Election
10 Code.

11 For all regular elections held on or after the effective
12 date of this amendatory Act of the 97th General Assembly, the
13 election authority must submit the question in substantially
14 the following form:

15 Shall a retailers' occupation tax and a service
16 occupation tax (commonly referred to as a "sales tax") be
17 imposed in (name of county) at a rate of (insert rate) to
18 be used exclusively for school facility purposes?

19 The election authority must record the votes as "Yes" or "No".

20 If a majority of the electors voting on the question vote
21 in the affirmative, then the tax shall be imposed at the rate
22 set forth in the question.

23 For the purposes of this subsection (c), "enrollment" means
24 the head count of the students residing in the county on the
25 last school day of September of each year, which must be
26 reported on the Illinois State Board of Education Public School

1 Fall Enrollment/Housing Report.

2 (d) The Department shall immediately pay over to the State
3 Treasurer, ex officio, as trustee, all taxes and penalties
4 collected under this Section to be deposited into the School
5 Facility Occupation Tax Fund, which shall be an unappropriated
6 trust fund held outside the State treasury.

7 On or before the 25th day of each calendar month, the
8 Department shall prepare and certify to the Comptroller the
9 disbursement of stated sums of money to the regional
10 superintendents of schools in counties from which retailers or
11 servicemen have paid taxes or penalties to the Department
12 during the second preceding calendar month. The amount to be
13 paid to each regional superintendent of schools and disbursed
14 to him or her in accordance with Section 3-14.31 of the School
15 Code, is equal to the amount (not including credit memoranda)
16 collected from the county under this Section during the second
17 preceding calendar month by the Department, (i) less 2% of that
18 amount, which shall be deposited into the Tax Compliance and
19 Administration Fund and shall be used by the Department,
20 subject to appropriation, to cover the costs of the Department
21 in administering and enforcing the provisions of this Section,
22 on behalf of the county, (ii) plus an amount that the
23 Department determines is necessary to offset any amounts that
24 were erroneously paid to a different taxing body; (iii) less an
25 amount equal to the amount of refunds made during the second
26 preceding calendar month by the Department on behalf of the

1 county; and (iv) less any amount that the Department determines
2 is necessary to offset any amounts that were payable to a
3 different taxing body but were erroneously paid to the county.
4 When certifying the amount of a monthly disbursement to a
5 regional superintendent of schools under this Section, the
6 Department shall increase or decrease the amounts by an amount
7 necessary to offset any miscalculation of previous
8 disbursements within the previous 6 months from the time a
9 miscalculation is discovered.

10 Within 10 days after receipt by the Comptroller from the
11 Department of the disbursement certification to the regional
12 superintendents of the schools provided for in this Section,
13 the Comptroller shall cause the orders to be drawn for the
14 respective amounts in accordance with directions contained in
15 the certification.

16 If the Department determines that a refund should be made
17 under this Section to a claimant instead of issuing a credit
18 memorandum, then the Department shall notify the Comptroller,
19 who shall cause the order to be drawn for the amount specified
20 and to the person named in the notification from the
21 Department. The refund shall be paid by the Treasurer out of
22 the School Facility Occupation Tax Fund.

23 (e) For the purposes of determining the local governmental
24 unit whose tax is applicable, a retail sale by a producer of
25 coal or another mineral mined in Illinois is a sale at retail
26 at the place where the coal or other mineral mined in Illinois

1 is extracted from the earth. This subsection does not apply to
2 coal or another mineral when it is delivered or shipped by the
3 seller to the purchaser at a point outside Illinois so that the
4 sale is exempt under the United States Constitution as a sale
5 in interstate or foreign commerce.

6 Notwithstanding any other provision of law, for the purpose
7 of determining the local governmental unit whose tax is
8 applicable, a retail sale of fuel used by an aircraft shall be
9 deemed to be a retail sale at the place where the fuel is
10 delivered to the aircraft. For the purposes of this paragraph,
11 "fuel" has the meaning given to that term in Section 1.19 of
12 the Motor Fuel Tax Law.

13 (f) Nothing in this Section may be construed to authorize a
14 tax to be imposed upon the privilege of engaging in any
15 business that under the Constitution of the United States may
16 not be made the subject of taxation by this State.

17 (g) If a county board imposes a tax under this Section
18 pursuant to a referendum held before the effective date of this
19 amendatory Act of the 97th General Assembly at a rate below the
20 rate set forth in the question approved by a majority of
21 electors of that county voting on the question as provided in
22 subsection (c), then the county board may, by ordinance,
23 increase the rate of the tax up to the rate set forth in the
24 question approved by a majority of electors of that county
25 voting on the question as provided in subsection (c). If a
26 county board imposes a tax under this Section pursuant to a

1 referendum held before the effective date of this amendatory
2 Act of the 97th General Assembly, then the board may, by
3 ordinance, discontinue or reduce the rate of the tax. If a tax
4 is imposed under this Section pursuant to a referendum held on
5 or after the effective date of this amendatory Act of the 97th
6 General Assembly, then the county board may reduce or
7 discontinue the tax, but only in accordance with subsection
8 (h-5) of this Section. If, however, a school board issues bonds
9 that are secured by the proceeds of the tax under this Section,
10 then the county board may not reduce the tax rate or
11 discontinue the tax if that rate reduction or discontinuance
12 would adversely affect the school board's ability to pay the
13 principal and interest on those bonds as they become due or
14 necessitate the extension of additional property taxes to pay
15 the principal and interest on those bonds. If the county board
16 reduces the tax rate or discontinues the tax, then a referendum
17 must be held in accordance with subsection (c) of this Section
18 in order to increase the rate of the tax or to reimpose the
19 discontinued tax.

20 Until January 1, 2014, the results of any election that
21 imposes, reduces, or discontinues a tax under this Section must
22 be certified by the election authority, and any ordinance that
23 increases or lowers the rate or discontinues the tax must be
24 certified by the county clerk and, in each case, filed with the
25 Illinois Department of Revenue either (i) on or before the
26 first day of April, whereupon the Department shall proceed to

1 administer and enforce the tax or change in the rate as of the
2 first day of July next following the filing; or (ii) on or
3 before the first day of October, whereupon the Department shall
4 proceed to administer and enforce the tax or change in the rate
5 as of the first day of January next following the filing.

6 Beginning January 1, 2014, the results of any election that
7 imposes, reduces, or discontinues a tax under this Section must
8 be certified by the election authority, and any ordinance that
9 increases or lowers the rate or discontinues the tax must be
10 certified by the county clerk and, in each case, filed with the
11 Illinois Department of Revenue either (i) on or before the
12 first day of May, whereupon the Department shall proceed to
13 administer and enforce the tax or change in the rate as of the
14 first day of July next following the filing; or (ii) on or
15 before the first day of October, whereupon the Department shall
16 proceed to administer and enforce the tax or change in the rate
17 as of the first day of January next following the filing.

18 (h) For purposes of this Section, "school facility
19 purposes" means (i) the acquisition, development,
20 construction, reconstruction, rehabilitation, improvement,
21 financing, architectural planning, and installation of capital
22 facilities consisting of buildings, structures, and durable
23 equipment and for the acquisition and improvement of real
24 property and interest in real property required, or expected to
25 be required, in connection with the capital facilities and (ii)
26 the payment of bonds or other obligations heretofore or

1 hereafter issued, including bonds or other obligations
2 heretofore or hereafter issued to refund or to continue to
3 refund bonds or other obligations issued, for school facility
4 purposes, provided that the taxes levied to pay those bonds are
5 abated by the amount of the taxes imposed under this Section
6 that are used to pay those bonds. "School-facility purposes"
7 also includes fire prevention, safety, energy conservation,
8 disabled accessibility, school security, and specified repair
9 purposes set forth under Section 17-2.11 of the School Code.

10 (h-5) A county board in a county where a tax has been
11 imposed under this Section pursuant to a referendum held on or
12 after the effective date of this amendatory Act of the 97th
13 General Assembly may, by ordinance or resolution, submit to the
14 voters of the county the question of reducing or discontinuing
15 the tax. In the ordinance or resolution, the county board shall
16 certify the question to the proper election authority in
17 accordance with the Election Code. The election authority must
18 submit the question in substantially the following form:

19 Shall the school facility retailers' occupation tax
20 and service occupation tax (commonly referred to as the
21 "school facility sales tax") currently imposed in (name of
22 county) at a rate of (insert rate) be (reduced to (insert
23 rate)) (discontinued)?

24 If a majority of the electors voting on the question vote in
25 the affirmative, then, subject to the provisions of subsection
26 (g) of this Section, the tax shall be reduced or discontinued

1 as set forth in the question.

2 (i) This Section does not apply to Cook County.

3 (j) This Section may be cited as the County School Facility
4 Occupation Tax Law.

5 (Source: P.A. 97-542, eff. 8-23-11; 97-813, eff. 7-13-12;
6 98-584, eff. 8-27-13.)

7 (55 ILCS 5/5-1008.5)

8 Sec. 5-1008.5. Use and occupation taxes.

9 (a) The Rock Island County Board may adopt a resolution
10 that authorizes a referendum on the question of whether the
11 county shall be authorized to impose a retailers' occupation
12 tax, a service occupation tax, and a use tax at a rate of 1/4 of
13 1% on behalf of the economic development activities of Rock
14 Island County and communities located within the county. The
15 county board shall certify the question to the proper election
16 authorities who shall submit the question to the voters of the
17 county at the next regularly scheduled election in accordance
18 with the general election law. The question shall be in
19 substantially the following form:

20 Shall Rock Island County be authorized to impose a
21 retailers' occupation tax, a service occupation tax, and a
22 use tax at the rate of 1/4 of 1% for the sole purpose of
23 economic development activities, including creation and
24 retention of job opportunities, support of affordable
25 housing opportunities, and enhancement of quality of life

1 improvements?

2 Votes shall be recorded as "yes" or "no". If a majority of
3 all votes cast on the proposition are in favor of the
4 proposition, the county is authorized to impose the tax.

5 (b) The county shall impose the retailers' occupation tax
6 upon all persons engaged in the business of selling tangible
7 personal property at retail in the county, at the rate approved
8 by referendum, on the gross receipts from the sales made in the
9 course of those businesses within the county. This additional
10 tax may not be imposed on the sale of food for human
11 consumption that is to be consumed off the premises where it is
12 sold (other than alcoholic beverages, soft drinks, and food
13 that has been prepared for immediate consumption) and
14 prescription and non-prescription medicines, drugs, medical
15 appliances and insulin, urine testing materials, syringes, and
16 needles used by diabetics. The tax imposed under this Section
17 and all civil penalties that may be assessed as an incident of
18 the tax shall be collected and enforced by the Department of
19 Revenue. The Department has full power to administer and
20 enforce this Section; to collect all taxes and penalties so
21 collected in the manner provided in this Section; and to
22 determine all rights to credit memoranda arising on account of
23 the erroneous payment of tax or penalty under this Section. In
24 the administration of, and compliance with, this Section, the
25 Department and persons who are subject to this Section shall
26 (i) have the same rights, remedies, privileges, immunities,

1 powers and duties, (ii) be subject to the same conditions,
2 restrictions, limitations, penalties, exclusions, exemptions,
3 and definitions of terms, and (iii) employ the same modes of
4 procedure as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
5 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in respect to
6 all provisions other than the State rate of tax), 2-15 through
7 2-70, 2a, 2b, 2c, 3 (except as to the disposition of taxes and
8 penalties collected and provisions related to quarter monthly
9 payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6,
10 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers'
11 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
12 Interest Act, as fully as if those provisions were set forth in
13 this subsection.

14 Persons subject to any tax imposed under this subsection
15 may reimburse themselves for their seller's tax liability by
16 separately stating the tax as an additional charge, which
17 charge may be stated in combination, in a single amount, with
18 State taxes that sellers are required to collect, in accordance
19 with bracket schedules prescribed by the Department.

20 Whenever the Department determines that a refund should be
21 made under this subsection to a claimant instead of issuing a
22 credit memorandum, the Department shall notify the State
23 Comptroller, who shall cause the warrant to be drawn for the
24 amount specified, and to the person named, in the notification
25 from the Department. The refund shall be paid by the State
26 Treasurer out of the tax fund referenced under paragraph (g) of

1 this Section.

2 If a tax is imposed under this subsection (b), a tax shall
3 also be imposed at the same rate under subsections (c) and (d)
4 of this Section.

5 For the purpose of determining whether a tax authorized
6 under this Section is applicable, a retail sale, by a producer
7 of coal or another mineral mined in Illinois, is a sale at
8 retail at the place where the coal or other mineral mined in
9 Illinois is extracted from the earth. This paragraph does not
10 apply to coal or another mineral when it is delivered or
11 shipped by the seller to the purchaser at a point outside
12 Illinois so that the sale is exempt under the federal
13 Constitution as a sale in interstate or foreign commerce.

14 Notwithstanding any other provision of law, for the purpose
15 of determining whether a tax authorized under this Section is
16 applicable, a retail sale of fuel used by an aircraft shall be
17 deemed to be a retail sale at the place where the fuel is
18 delivered to the aircraft. For the purposes of this paragraph,
19 "fuel" has the meaning given to that term in Section 1.19 of
20 the Motor Fuel Tax Law.

21 Nothing in this Section shall be construed to authorize the
22 county to impose a tax upon the privilege of engaging in any
23 business that under the Constitution of the United States may
24 not be made the subject of taxation by this State.

25 (c) If a tax has been imposed under subsection (b), a
26 service occupation tax shall also be imposed at the same rate

1 upon all persons engaged, in the county, in the business of
2 making sales of service, who, as an incident to making those
3 sales of service, transfer tangible personal property within
4 the county as an incident to a sale of service. This additional
5 tax may not be imposed on the sale of food for human
6 consumption that is to be consumed off the premises where it is
7 sold (other than alcoholic beverages, soft drinks, and food
8 that has been prepared for immediate consumption) and
9 prescription and non-prescription medicines, drugs, medical
10 appliances and insulin, urine testing materials, syringes, and
11 needles used by diabetics. The tax imposed under this
12 subsection and all civil penalties that may be assessed as an
13 incident of the tax shall be collected and enforced by the
14 Department of Revenue. The Department has full power to
15 administer and enforce this paragraph; to collect all taxes and
16 penalties due under this Section; to dispose of taxes and
17 penalties so collected in the manner provided in this Section;
18 and to determine all rights to credit memoranda arising on
19 account of the erroneous payment of tax or penalty under this
20 Section. In the administration of, and compliance with this
21 paragraph, the Department and persons who are subject to this
22 paragraph shall (i) have the same rights, remedies, privileges,
23 immunities, powers, and duties, (ii) be subject to the same
24 conditions, restrictions, limitations, penalties, exclusions,
25 exemptions, and definitions of terms, and (iii) employ the same
26 modes of procedure as are prescribed in Sections 2 (except that

1 the reference to State in the definition of supplier
2 maintaining a place of business in this State shall mean the
3 county), 2a, 2b, 3 through 3-55 (in respect to all provisions
4 other than the State rate of tax), 4 (except that the reference
5 to the State shall be to the county), 5, 7, 8 (except that the
6 jurisdiction to which the tax shall be a debt to the extent
7 indicated in that Section 8 shall be the county), 9 (except as
8 to the disposition of taxes and penalties collected, and except
9 that the returned merchandise credit for this tax may not be
10 taken against any State tax), 11, 12 (except the reference to
11 Section 2b of the Retailers' Occupation Tax Act), 13 (except
12 that any reference to the State shall mean the county), 15, 16,
13 17, 18, 19 and 20 of the Service Occupation Tax Act and Section
14 3-7 of the Uniform Penalty and Interest Act, as fully as if
15 those provisions were set forth in this subsection.

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

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

1 Comptroller, who shall cause the warrant to be drawn for the
2 amount specified, and to the person named, in the notification
3 from the Department. The refund shall be paid by the State
4 Treasurer out of the tax fund referenced under paragraph (g) of
5 this Section.

6 Nothing in this paragraph shall be construed to authorize
7 the county to impose a tax upon the privilege of engaging in
8 any business that under the Constitution of the United States
9 may not be made the subject of taxation by the State.

10 (d) If a tax has been imposed under subsection (b), a use
11 tax shall also be imposed at the same rate upon the privilege
12 of using, in the county, any item of tangible personal property
13 that is purchased outside the county at retail from a retailer,
14 and that is titled or registered at a location within the
15 county with an agency of this State's government. This
16 additional tax may not be imposed on the sale of food for human
17 consumption that is to be consumed off the premises where it is
18 sold (other than alcoholic beverages, soft drinks, and food
19 that has been prepared for immediate consumption) and
20 prescription and non-prescription medicines, drugs, medical
21 appliances and insulin, urine testing materials, syringes, and
22 needles used by diabetics. "Selling price" is defined as in the
23 Use Tax Act. The tax shall be collected from persons whose
24 Illinois address for titling or registration purposes is given
25 as being in the county. The tax shall be collected by the
26 Department of Revenue for the county. The tax must be paid to

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

10 The Department has full power to administer and enforce
11 this paragraph; to collect all taxes, penalties, and interest
12 due under this Section; to dispose of taxes, penalties, and
13 interest so collected in the manner provided in this Section;
14 and to determine all rights to credit memoranda or refunds
15 arising on account of the erroneous payment of tax, penalty, or
16 interest under this Section. In the administration of, and
17 compliance with, this subsection, the Department and persons
18 who are subject to this paragraph shall (i) have the same
19 rights, remedies, privileges, immunities, powers, and duties,
20 (ii) be subject to the same conditions, restrictions,
21 limitations, penalties, exclusions, exemptions, and
22 definitions of terms, and (iii) employ the same modes of
23 procedure as are prescribed in Sections 2 (except the
24 definition of "retailer maintaining a place of business in this
25 State"), 3, 3-5, 3-10, 3-45, 3-55, 3-65, 3-70, 3-85, 3a, 4, 6,
26 7, 8 (except that the jurisdiction to which the tax shall be a

1 debt to the extent indicated in that Section 8 shall be the
2 county), 9 (except provisions relating to quarter monthly
3 payments), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22
4 of the Use Tax Act and Section 3-7 of the Uniform Penalty and
5 Interest Act, that are not inconsistent with this paragraph, as
6 fully as if those provisions were set forth in this subsection.

7 Whenever the Department determines that a refund should be
8 made under this subsection to a claimant instead of issuing a
9 credit memorandum, the Department shall notify the State
10 Comptroller, who shall cause the order to be drawn for the
11 amount specified, and to the person named, in the notification
12 from the Department. The refund shall be paid by the State
13 Treasurer out of the tax fund referenced under paragraph (g) of
14 this Section.

15 (e) A certificate of registration issued by the State
16 Department of Revenue to a retailer under the Retailers'
17 Occupation Tax Act or under the Service Occupation Tax Act
18 shall permit the registrant to engage in a business that is
19 taxed under the tax imposed under paragraphs (b), (c), or (d)
20 of this Section and no additional registration shall be
21 required. A certificate issued under the Use Tax Act or the
22 Service Use Tax Act shall be applicable with regard to any tax
23 imposed under paragraph (c) of this Section.

24 (f) The results of any election authorizing a proposition
25 to impose a tax under this Section or effecting a change in the
26 rate of tax shall be certified by the proper election

1 authorities and filed with the Illinois Department on or before
2 the first day of October. In addition, an ordinance imposing,
3 discontinuing, or effecting a change in the rate of tax under
4 this Section shall be adopted and a certified copy of the
5 ordinance filed with the Department on or before the first day
6 of October. After proper receipt of the certifications, the
7 Department shall proceed to administer and enforce this Section
8 as of the first day of January next following the adoption and
9 filing.

10 (g) The Department of Revenue shall, upon collecting any
11 taxes and penalties as provided in this Section, pay the taxes
12 and penalties over to the State Treasurer as trustee for the
13 county. The taxes and penalties shall be held in a trust fund
14 outside the State Treasury. On or before the 25th day of each
15 calendar month, the Department of Revenue shall prepare and
16 certify to the Comptroller of the State of Illinois the amount
17 to be paid to the county, which shall be the balance in the
18 fund, less any amount determined by the Department to be
19 necessary for the payment of refunds. Within 10 days after
20 receipt by the Comptroller of the certification of the amount
21 to be paid to the county, the Comptroller shall cause an order
22 to be drawn for payment for the amount in accordance with the
23 directions contained in the certification. Amounts received
24 from the tax imposed under this Section shall be used only for
25 the economic development activities of the county and
26 communities located within the county.

1 (h) When certifying the amount of a monthly disbursement to
2 the county under this Section, the Department shall increase or
3 decrease the amounts by an amount necessary to offset any
4 miscalculation of previous disbursements. The offset amount
5 shall be the amount erroneously disbursed within the previous 6
6 months from the time a miscalculation is discovered.

7 (i) This Section may be cited as the Rock Island County Use
8 and Occupation Tax Law.

9 (Source: P.A. 90-415, eff. 8-15-97.)

10 Section 20. The Illinois Municipal Code is amended by
11 changing Sections 8-11-1, 8-11-1.3, 8-11-1.6, and 11-74.3-6 as
12 follows:

13 (65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

14 Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax
15 Act. The corporate authorities of a home rule municipality may
16 impose a tax upon all persons engaged in the business of
17 selling tangible personal property, other than an item of
18 tangible personal property titled or registered with an agency
19 of this State's government, at retail in the municipality on
20 the gross receipts from these sales made in the course of such
21 business. If imposed, the tax shall only be imposed in 1/4%
22 increments. On and after September 1, 1991, this additional tax
23 may not be imposed on the sales of food for human consumption
24 that is to be consumed off the premises where it is sold (other

1 than alcoholic beverages, soft drinks and food that has been
2 prepared for immediate consumption) and prescription and
3 nonprescription medicines, drugs, medical appliances and
4 insulin, urine testing materials, syringes and needles used by
5 diabetics. The tax imposed by a home rule municipality under
6 this Section and all civil penalties that may be assessed as an
7 incident of the tax shall be collected and enforced by the
8 State Department of Revenue. The certificate of registration
9 that is issued by the Department to a retailer under the
10 Retailers' Occupation Tax Act shall permit the retailer to
11 engage in a business that is taxable under any ordinance or
12 resolution enacted pursuant to this Section without
13 registering separately with the Department under such
14 ordinance or resolution or under this Section. The Department
15 shall have full power to administer and enforce this Section;
16 to collect all taxes and penalties due hereunder; to dispose of
17 taxes and penalties so collected in the manner hereinafter
18 provided; and to determine all rights to credit memoranda
19 arising on account of the erroneous payment of tax or penalty
20 hereunder. In the administration of, and compliance with, this
21 Section the Department and persons who are subject to this
22 Section shall have the same rights, remedies, privileges,
23 immunities, powers and duties, and be subject to the same
24 conditions, restrictions, limitations, penalties and
25 definitions of terms, and employ the same modes of procedure,
26 as are prescribed in Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 1k,

1 1m, 1n, 2 through 2-65 (in respect to all provisions therein
2 other than the State rate of tax), 2c, 3 (except as to the
3 disposition of taxes and penalties collected), 4, 5, 5a, 5b,
4 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9,
5 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
6 Section 3-7 of the Uniform Penalty and Interest Act, as fully
7 as if those provisions were set forth herein.

8 No tax may be imposed by a home rule municipality under
9 this Section unless the municipality also imposes a tax at the
10 same rate under Section 8-11-5 of this Act.

11 Persons subject to any tax imposed under the authority
12 granted in this Section may reimburse themselves for their
13 seller's tax liability hereunder by separately stating that tax
14 as an additional charge, which charge may be stated in
15 combination, in a single amount, with State tax which sellers
16 are required to collect under the Use Tax Act, pursuant to such
17 bracket schedules as the Department may prescribe.

18 Whenever the Department determines that a refund should be
19 made under this Section to a claimant instead of issuing a
20 credit memorandum, the Department shall notify the State
21 Comptroller, who shall cause the order to be drawn for the
22 amount specified and to the person named in the notification
23 from the Department. The refund shall be paid by the State
24 Treasurer out of the home rule municipal retailers' occupation
25 tax fund.

26 The Department shall immediately pay over to the State

1 Treasurer, ex officio, as trustee, all taxes and penalties
2 collected hereunder.

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

11 After the monthly transfer to the STAR Bonds Revenue Fund,
12 on or before the 25th day of each calendar month, the
13 Department shall prepare and certify to the Comptroller the
14 disbursement of stated sums of money to named municipalities,
15 the municipalities to be those from which retailers have paid
16 taxes or penalties hereunder to the Department during the
17 second preceding calendar month. The amount to be paid to each
18 municipality shall be the amount (not including credit
19 memoranda) collected hereunder during the second preceding
20 calendar month by the Department plus an amount the Department
21 determines is necessary to offset any amounts that were
22 erroneously paid to a different taxing body, and not including
23 an amount equal to the amount of refunds made during the second
24 preceding calendar month by the Department on behalf of such
25 municipality, and not including any amount that the Department
26 determines is necessary to offset any amounts that were payable

1 to a different taxing body but were erroneously paid to the
2 municipality, and not including any amounts that are
3 transferred to the STAR Bonds Revenue Fund. Within 10 days
4 after receipt by the Comptroller of the disbursement
5 certification to the municipalities provided for in this
6 Section to be given to the Comptroller by the Department, the
7 Comptroller shall cause the orders to be drawn for the
8 respective amounts in accordance with the directions contained
9 in the certification.

10 In addition to the disbursement required by the preceding
11 paragraph and in order to mitigate delays caused by
12 distribution procedures, an allocation shall, if requested, be
13 made within 10 days after January 14, 1991, and in November of
14 1991 and each year thereafter, to each municipality that
15 received more than \$500,000 during the preceding fiscal year,
16 (July 1 through June 30) whether collected by the municipality
17 or disbursed by the Department as required by this Section.
18 Within 10 days after January 14, 1991, participating
19 municipalities shall notify the Department in writing of their
20 intent to participate. In addition, for the initial
21 distribution, participating municipalities shall certify to
22 the Department the amounts collected by the municipality for
23 each month under its home rule occupation and service
24 occupation tax during the period July 1, 1989 through June 30,
25 1990. The allocation within 10 days after January 14, 1991,
26 shall be in an amount equal to the monthly average of these

1 amounts, excluding the 2 months of highest receipts. The
2 monthly average for the period of July 1, 1990 through June 30,
3 1991 will be determined as follows: the amounts collected by
4 the municipality under its home rule occupation and service
5 occupation tax during the period of July 1, 1990 through
6 September 30, 1990, plus amounts collected by the Department
7 and paid to such municipality through June 30, 1991, excluding
8 the 2 months of highest receipts. The monthly average for each
9 subsequent period of July 1 through June 30 shall be an amount
10 equal to the monthly distribution made to each such
11 municipality under the preceding paragraph during this period,
12 excluding the 2 months of highest receipts. The distribution
13 made in November 1991 and each year thereafter under this
14 paragraph and the preceding paragraph shall be reduced by the
15 amount allocated and disbursed under this paragraph in the
16 preceding period of July 1 through June 30. The Department
17 shall prepare and certify to the Comptroller for disbursement
18 the allocations made in accordance with this paragraph.

19 For the purpose of determining the local governmental unit
20 whose tax is applicable, a retail sale by a producer of coal or
21 other mineral mined in Illinois is a sale at retail at the
22 place where the coal or other mineral mined in Illinois is
23 extracted from the earth. This paragraph does not apply to coal
24 or other mineral when it is delivered or shipped by the seller
25 to the purchaser at a point outside Illinois so that the sale
26 is exempt under the United States Constitution as a sale in

1 interstate or foreign commerce.

2 Notwithstanding any other provision of law, for the purpose
3 of determining the local governmental unit whose tax is
4 applicable, a retail sale of fuel used by an aircraft shall be
5 deemed to be a retail sale at the place where the fuel is
6 delivered to the aircraft. For the purposes of this paragraph,
7 "fuel" has the meaning given to that term in Section 1.19 of
8 the Motor Fuel Tax Law.

9 Nothing in this Section shall be construed to authorize a
10 municipality to impose a tax upon the privilege of engaging in
11 any business which under the Constitution of the United States
12 may not be made the subject of taxation by this State.

13 An ordinance or resolution imposing or discontinuing a tax
14 hereunder or effecting a change in the rate thereof shall be
15 adopted and a certified copy thereof filed with the Department
16 on or before the first day of June, whereupon the Department
17 shall proceed to administer and enforce this Section as of the
18 first day of September next following the adoption and filing.
19 Beginning January 1, 1992, an ordinance or resolution imposing
20 or discontinuing the tax hereunder or effecting a change in the
21 rate thereof shall be adopted and a certified copy thereof
22 filed with the Department on or before the first day of July,
23 whereupon the Department shall proceed to administer and
24 enforce this Section as of the first day of October next
25 following such adoption and filing. Beginning January 1, 1993,
26 an ordinance or resolution imposing or discontinuing the tax

1 hereunder or effecting a change in the rate thereof shall be
2 adopted and a certified copy thereof filed with the Department
3 on or before the first day of October, whereupon the Department
4 shall proceed to administer and enforce this Section as of the
5 first day of January next following the adoption and filing.
6 However, a municipality located in a county with a population
7 in excess of 3,000,000 that elected to become a home rule unit
8 at the general primary election in 1994 may adopt an ordinance
9 or resolution imposing the tax under this Section and file a
10 certified copy of the ordinance or resolution with the
11 Department on or before July 1, 1994. The Department shall then
12 proceed to administer and enforce this Section as of October 1,
13 1994. Beginning April 1, 1998, an ordinance or resolution
14 imposing or discontinuing the tax hereunder or effecting a
15 change in the rate thereof shall either (i) be adopted and a
16 certified copy thereof filed with the Department on or before
17 the first day of April, whereupon the Department shall proceed
18 to administer and enforce this Section as of the first day of
19 July next following the adoption and filing; or (ii) be adopted
20 and a certified copy thereof filed with the Department on or
21 before the first day of October, whereupon the Department shall
22 proceed to administer and enforce this Section as of the first
23 day of January next following the adoption and filing.

24 When certifying the amount of a monthly disbursement to a
25 municipality under this Section, the Department shall increase
26 or decrease the amount by an amount necessary to offset any

1 misallocation of previous disbursements. The offset amount
2 shall be the amount erroneously disbursed within the previous 6
3 months from the time a misallocation is discovered.

4 Any unobligated balance remaining in the Municipal
5 Retailers' Occupation Tax Fund on December 31, 1989, which fund
6 was abolished by Public Act 85-1135, and all receipts of
7 municipal tax as a result of audits of liability periods prior
8 to January 1, 1990, shall be paid into the Local Government Tax
9 Fund for distribution as provided by this Section prior to the
10 enactment of Public Act 85-1135. All receipts of municipal tax
11 as a result of an assessment not arising from an audit, for
12 liability periods prior to January 1, 1990, shall be paid into
13 the Local Government Tax Fund for distribution before July 1,
14 1990, as provided by this Section prior to the enactment of
15 Public Act 85-1135; and on and after July 1, 1990, all such
16 receipts shall be distributed as provided in Section 6z-18 of
17 the State Finance Act.

18 As used in this Section, "municipal" and "municipality"
19 means a city, village or incorporated town, including an
20 incorporated town that has superseded a civil township.

21 This Section shall be known and may be cited as the Home
22 Rule Municipal Retailers' Occupation Tax Act.

23 (Source: P.A. 96-939, eff. 6-24-10.)

24 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

25 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'

1 Occupation Tax Act. The corporate authorities of a non-home
2 rule municipality may impose a tax upon all persons engaged in
3 the business of selling tangible personal property, other than
4 on an item of tangible personal property which is titled and
5 registered by an agency of this State's Government, at retail
6 in the municipality for expenditure on public infrastructure or
7 for property tax relief or both as defined in Section 8-11-1.2
8 if approved by referendum as provided in Section 8-11-1.1, of
9 the gross receipts from such sales made in the course of such
10 business. If the tax is approved by referendum on or after July
11 14, 2010 (the effective date of Public Act 96-1057), the
12 corporate authorities of a non-home rule municipality may,
13 until December 31, 2020, use the proceeds of the tax for
14 expenditure on municipal operations, in addition to or in lieu
15 of any expenditure on public infrastructure or for property tax
16 relief. The tax imposed may not be more than 1% and may be
17 imposed only in 1/4% increments. The tax may not be imposed on
18 the sale of food for human consumption that is to be consumed
19 off the premises where it is sold (other than alcoholic
20 beverages, soft drinks, and food that has been prepared for
21 immediate consumption) and prescription and nonprescription
22 medicines, drugs, medical appliances, and insulin, urine
23 testing materials, syringes, and needles used by diabetics. The
24 tax imposed by a municipality pursuant to this Section and all
25 civil penalties that may be assessed as an incident thereof
26 shall be collected and enforced by the State Department of

1 Revenue. The certificate of registration which is issued by the
2 Department to a retailer under the Retailers' Occupation Tax
3 Act shall permit such retailer to engage in a business which is
4 taxable under any ordinance or resolution enacted pursuant to
5 this Section without registering separately with the
6 Department under such ordinance or resolution or under this
7 Section. The Department shall have full power to administer and
8 enforce this Section; to collect all taxes and penalties due
9 hereunder; to dispose of taxes and penalties so collected in
10 the manner hereinafter provided, and to determine all rights to
11 credit memoranda, arising on account of the erroneous payment
12 of tax or penalty hereunder. In the administration of, and
13 compliance with, this Section, the Department and persons who
14 are subject to this Section shall have the same rights,
15 remedies, privileges, immunities, powers and duties, and be
16 subject to the same conditions, restrictions, limitations,
17 penalties and definitions of terms, and employ the same modes
18 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,
19 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
20 therein other than the State rate of tax), 2c, 3 (except as to
21 the disposition of taxes and penalties collected), 4, 5, 5a,
22 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8,
23 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
24 Section 3-7 of the Uniform Penalty and Interest Act as fully as
25 if those provisions were set forth herein.

26 No municipality may impose a tax under this Section unless

1 the municipality also imposes a tax at the same rate under
2 Section 8-11-1.4 of this Code.

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

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 order 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 non-home rule municipal retailers'
17 occupation tax fund.

18 The Department shall forthwith pay over to the State
19 Treasurer, ex officio, as trustee, all taxes and penalties
20 collected hereunder.

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

1 during the second preceding calendar month for sales within a
2 STAR bond district.

3 After the monthly transfer to the STAR Bonds Revenue Fund,
4 on or before the 25th day of each calendar month, the
5 Department shall prepare and certify to the Comptroller the
6 disbursement of stated sums of money to named municipalities,
7 the municipalities to be those from which retailers have paid
8 taxes or penalties hereunder to the Department during the
9 second preceding calendar month. The amount to be paid to each
10 municipality shall be the amount (not including credit
11 memoranda) collected hereunder during the second preceding
12 calendar month by the Department plus an amount the Department
13 determines is necessary to offset any amounts which were
14 erroneously paid to a different taxing body, and not including
15 an amount equal to the amount of refunds made during the second
16 preceding calendar month by the Department on behalf of such
17 municipality, and not including any amount which the Department
18 determines is necessary to offset any amounts which were
19 payable to a different taxing body but were erroneously paid to
20 the municipality, and not including any amounts that are
21 transferred to the STAR Bonds Revenue Fund. Within 10 days
22 after receipt, by the Comptroller, of the disbursement
23 certification to the municipalities, provided for in this
24 Section to be given to the Comptroller by the Department, the
25 Comptroller shall cause the orders to be drawn for the
26 respective amounts in accordance with the directions contained

1 in such certification.

2 For the purpose of determining the local governmental unit
3 whose tax is applicable, a retail sale, by a producer of coal
4 or other mineral mined in Illinois, is a sale at retail at the
5 place where the coal or other mineral mined in Illinois is
6 extracted from the earth. This paragraph does not apply to coal
7 or other mineral when it is delivered or shipped by the seller
8 to the purchaser at a point outside Illinois so that the sale
9 is exempt under the Federal Constitution as a sale in
10 interstate or foreign commerce.

11 Notwithstanding any other provision of law, for the purpose
12 of determining the local governmental unit whose tax is
13 applicable, a retail sale of fuel used by an aircraft shall be
14 deemed to be a retail sale at the place where the fuel is
15 delivered to the aircraft. For the purposes of this paragraph,
16 "fuel" has the meaning given to that term in Section 1.19 of
17 the Motor Fuel Tax Law.

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

22 When certifying the amount of a monthly disbursement to a
23 municipality under this Section, the Department shall increase
24 or decrease such amount by an amount necessary to offset any
25 misallocation of previous disbursements. The offset amount
26 shall be the amount erroneously disbursed within the previous 6

1 months from the time a misallocation is discovered.

2 The Department of Revenue shall implement this amendatory
3 Act of the 91st General Assembly so as to collect the tax on
4 and after January 1, 2002.

5 As used in this Section, "municipal" and "municipality"
6 means a city, village or incorporated town, including an
7 incorporated town which has superseded a civil township.

8 This Section shall be known and may be cited as the
9 "Non-Home Rule Municipal Retailers' Occupation Tax Act".

10 (Source: P.A. 96-939, eff. 6-24-10; 96-1057, eff. 7-14-10;
11 97-333, eff. 8-12-11; 97-837, eff. 7-20-12.)

12 (65 ILCS 5/8-11-1.6)

13 Sec. 8-11-1.6. Non-home rule municipal retailers
14 occupation tax; municipalities between 20,000 and 25,000. The
15 corporate authorities of a non-home rule municipality with a
16 population of more than 20,000 but less than 25,000 that has,
17 prior to January 1, 1987, established a Redevelopment Project
18 Area that has been certified as a State Sales Tax Boundary and
19 has issued bonds or otherwise incurred indebtedness to pay for
20 costs in excess of \$5,000,000, which is secured in part by a
21 tax increment allocation fund, in accordance with the
22 provisions of Division 11-74.4 of this Code may, by passage of
23 an ordinance, impose a tax upon all persons engaged in the
24 business of selling tangible personal property, other than on
25 an item of tangible personal property that is titled and

1 registered by an agency of this State's Government, at retail
2 in the municipality. This tax may not be imposed on the sales
3 of food for human consumption that is to be consumed off the
4 premises where it is sold (other than alcoholic beverages, soft
5 drinks, and food that has been prepared for immediate
6 consumption) and prescription and nonprescription medicines,
7 drugs, medical appliances and insulin, urine testing
8 materials, syringes, and needles used by diabetics. If imposed,
9 the tax shall only be imposed in .25% increments of the gross
10 receipts from such sales made in the course of business. Any
11 tax imposed by a municipality under this Sec. and all civil
12 penalties that may be assessed as an incident thereof shall be
13 collected and enforced by the State Department of Revenue. An
14 ordinance imposing a tax hereunder or effecting a change in the
15 rate thereof shall be adopted and a certified copy thereof
16 filed with the Department on or before the first day of
17 October, whereupon the Department shall proceed to administer
18 and enforce this Section as of the first day of January next
19 following such adoption and filing. The certificate of
20 registration that is issued by the Department to a retailer
21 under the Retailers' Occupation Tax Act shall permit the
22 retailer to engage in a business that is taxable under any
23 ordinance or resolution enacted under this Section without
24 registering separately with the Department under the ordinance
25 or resolution or under this Section. The Department shall have
26 full power to administer and enforce this Section, to collect

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

19 A tax may not be imposed by a municipality under this
20 Section unless the municipality also imposes a tax at the same
21 rate under Section 8-11-1.7 of this Act.

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

1 are required to collect under the Use Tax Act, pursuant to such
2 bracket schedules as the Department may prescribe.

3 Whenever the Department determines that a refund should be
4 made under this Section to a claimant, instead of issuing a
5 credit memorandum, the Department shall notify the State
6 Comptroller, who shall cause the order 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 Non-Home Rule Municipal Retailers'
10 Occupation Tax Fund, which is hereby created.

11 The Department shall forthwith pay over to the State
12 Treasurer, ex officio, as trustee, all taxes and penalties
13 collected hereunder.

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

22 After the monthly transfer to the STAR Bonds Revenue Fund,
23 on or before the 25th day of each calendar month, the
24 Department shall prepare and certify to the Comptroller the
25 disbursement of stated sums of money to named municipalities,
26 the municipalities to be those from which retailers have paid

1 taxes or penalties hereunder to the Department during the
2 second preceding calendar month. The amount to be paid to each
3 municipality shall be the amount (not including credit
4 memoranda) collected hereunder during the second preceding
5 calendar month by the Department plus an amount the Department
6 determines is necessary to offset any amounts that were
7 erroneously paid to a different taxing body, and not including
8 an amount equal to the amount of refunds made during the second
9 preceding calendar month by the Department on behalf of the
10 municipality, and not including any amount that the Department
11 determines is necessary to offset any amounts that were payable
12 to a different taxing body but were erroneously paid to the
13 municipality, and not including any amounts that are
14 transferred to the STAR Bonds Revenue Fund. Within 10 days
15 after receipt by the Comptroller of the disbursement
16 certification to the municipalities provided for in this
17 Section to be given to the Comptroller by the Department, the
18 Comptroller shall cause the orders to be drawn for the
19 respective amounts in accordance with the directions contained
20 in the certification.

21 For the purpose of determining the local governmental unit
22 whose tax is applicable, a retail sale by a producer of coal or
23 other mineral mined in Illinois is a sale at retail at the
24 place where the coal or other mineral mined in Illinois is
25 extracted from the earth. This paragraph does not apply to coal
26 or other mineral when it is delivered or shipped by the seller

1 to the purchaser at a point outside Illinois so that the sale
2 is exempt under the federal Constitution as a sale in
3 interstate or foreign commerce.

4 Notwithstanding any other provision of law, for the purpose
5 of determining the local governmental unit whose tax is
6 applicable, a retail sale of fuel used by an aircraft shall be
7 deemed to be a retail sale at the place where the fuel is
8 delivered to the aircraft. For the purposes of this paragraph,
9 "fuel" has the meaning given to that term in Section 1.19 of
10 the Motor Fuel Tax Law.

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

15 When certifying the amount of a monthly disbursement to a
16 municipality under this Section, the Department shall increase
17 or decrease the amount by an amount necessary to offset any
18 misallocation of previous disbursements. The offset amount
19 shall be the amount erroneously disbursed within the previous 6
20 months from the time a misallocation is discovered.

21 As used in this Section, "municipal" and "municipality"
22 means a city, village, or incorporated town, including an
23 incorporated town that has superseded a civil township.

24 (Source: P.A. 96-939, eff. 6-24-10.)

25 (65 ILCS 5/11-74.3-6)

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

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

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

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

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

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

1 schedules as the Department may prescribe.

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

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

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

22 After the monthly transfer to the STAR Bonds Revenue Fund,
23 on or before the 25th day of each calendar month, the
24 Department shall prepare and certify to the Comptroller the
25 disbursement of stated sums of money to named municipalities
26 from the business district retailers' occupation tax fund, the

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

1 municipalities under this subsection shall be deposited into
2 the Business District Tax Allocation Fund by the municipality.

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

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

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

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

25 When certifying the amount of a monthly disbursement to a
26 municipality under this subsection, the Department shall

1 increase or decrease the amount by an amount necessary to
2 offset any misallocation of previous disbursements. The offset
3 amount shall be the amount erroneously disbursed within the
4 previous 6 months from the time a misallocation is discovered.

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

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

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

1 appliances, modifications to a motor vehicle for the purpose of
2 rendering it usable by a disabled person, and insulin, urine
3 testing materials, syringes, and needles used by diabetics, for
4 human use.

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

1 as are prescribed in Sections 2, 2a through 2d, 3 through 3-50
2 (in respect to all provisions therein other than the State rate
3 of tax), 4 (except that the reference to the State shall be to
4 the business district), 5, 7, 8 (except that the jurisdiction
5 to which the tax shall be a debt to the extent indicated in
6 that Section 8 shall be the municipality), 9 (except as to the
7 disposition of taxes and penalties collected, and except that
8 the returned merchandise credit for this tax may not be taken
9 against any State tax), 10, 11, 12 (except the reference
10 therein to Section 2b of the Retailers' Occupation Tax Act), 13
11 (except that any reference to the State shall mean the
12 municipality), the first paragraph of Section 15, and Sections
13 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and all
14 provisions of the Uniform Penalty and Interest Act, as fully as
15 if those provisions were set forth herein.

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

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

1 Comptroller, who shall cause the order to be drawn for the
2 amount specified, and to the person named, in such notification
3 from the Department. Such refund shall be paid by the State
4 Treasurer out of the business district retailers' occupation
5 tax fund.

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

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

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

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

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

1 adoption and filing; or (ii) be adopted and a certified copy
2 thereof filed with the Department on or before the first day of
3 October, whereupon, if all other conditions of this subsection
4 are met, the Department shall proceed to administer and enforce
5 this subsection as of the first day of January next following
6 the adoption and filing.

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

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

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

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

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

22 (c-5) Notwithstanding any other provision of law, for the
23 purpose of determining whether the taxes under subsections (a),
24 (b), and (c) apply, a retail sale of fuel used by an aircraft
25 shall be deemed to be a retail sale at the place where the fuel
26 is delivered to the aircraft. For the purposes of this

1 paragraph, "fuel" has the meaning given to that term in Section
2 1.19 of the Motor Fuel Tax Law.

3 (d) By ordinance, a municipality that has designated a
4 business district under this Law may impose an occupation tax
5 upon all persons engaged in the business district in the
6 business of renting, leasing, or letting rooms in a hotel, as
7 defined in the Hotel Operators' Occupation Tax Act, at a rate
8 not to exceed 1% of the gross rental receipts from the renting,
9 leasing, or letting of hotel rooms within the business
10 district, to be imposed only in 0.25% increments, excluding,
11 however, from gross rental receipts the proceeds of renting,
12 leasing, or letting to permanent residents of a hotel, as
13 defined in the Hotel Operators' Occupation Tax Act, and
14 proceeds from the tax imposed under subsection (c) of Section
15 13 of the Metropolitan Pier and Exposition Authority Act.

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

1 subject to this subsection shall have the same rights,
2 remedies, privileges, immunities, powers, and duties, shall be
3 subject to the same conditions, restrictions, limitations,
4 penalties, and definitions of terms, and shall employ the same
5 modes of procedure as are employed with respect to a tax
6 adopted by the municipality under Section 8-3-14 of this Code.

7 Persons subject to any tax imposed under the authority
8 granted in this subsection may reimburse themselves for their
9 tax liability for that tax by separately stating that tax as an
10 additional charge, which charge may be stated in combination,
11 in a single amount, with State taxes imposed under the Hotel
12 Operators' Occupation Tax Act, and with any other tax.

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

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

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

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

1 No obligation issued pursuant to this Law and secured by a
2 pledge of all or any portion of any revenues received or to be
3 received by the municipality from the imposition of taxes
4 pursuant to subsection (10) of Section 11-74.3-3, shall be
5 deemed to constitute an economic incentive agreement under
6 Section 8-11-20, notwithstanding the fact that such pledge
7 provides for the sharing, rebate, or payment of retailers'
8 occupation taxes or service occupation taxes imposed pursuant
9 to subsection (10) of Section 11-74.3-3 and received or to be
10 received by the municipality from the development or
11 redevelopment of properties in the business district.

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

26 Such obligations may be issued in one or more series, bear

1 such date or dates, become due at such time or times as therein
2 provided, but in any case not later than (i) 20 years after the
3 date of issue or (ii) the dissolution date, whichever is
4 earlier, bear interest payable at such intervals and at such
5 rate or rates as set forth therein, except as may be limited by
6 applicable law, which rate or rates may be fixed or variable,
7 be in such denominations, be in such form, either coupon,
8 registered, or book-entry, carry such conversion, registration
9 and exchange privileges, be subject to defeasance upon such
10 terms, have such rank or priority, be executed in such manner,
11 be payable in such medium or payment at such place or places
12 within or without the State, make provision for a corporate
13 trustee within or without the State with respect to such
14 obligations, prescribe the rights, powers, and duties thereof
15 to be exercised for the benefit of the municipality and the
16 benefit of the owners of such obligations, provide for the
17 holding in trust, investment, and use of moneys, funds, and
18 accounts held under an ordinance, provide for assignment of and
19 direct payment of the moneys to pay such obligations or to be
20 deposited into such funds or accounts directly to such trustee,
21 be subject to such terms of redemption with or without premium,
22 and be sold at such price, all as the corporate authorities
23 shall determine. No referendum approval of the electors shall
24 be required as a condition to the issuance of obligations
25 pursuant to this Law except as provided in this Section.

26 In the event the municipality authorizes the issuance of

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

22 If no petition is filed with the municipal clerk, as
23 hereinafter provided in this Section, within 21 days after the
24 publication of the ordinance, the ordinance shall be in effect.
25 However, if within that 21-day period a petition is filed with
26 the municipal clerk, signed by electors numbering not less than

1 15% of the number of electors voting for the mayor or president
2 at the last general municipal election, asking that the
3 question of issuing obligations using full faith and credit of
4 the municipality as security for the cost of paying or
5 reimbursing business district project costs, or of pledging
6 such ad valorem taxes for the payment of those obligations, or
7 both, be submitted to the electors of the municipality, the
8 municipality shall not be authorized to issue obligations of
9 the municipality using the full faith and credit of the
10 municipality as security or pledging such ad valorem taxes for
11 the payment of those obligations, or both, until the
12 proposition has been submitted to and approved by a majority of
13 the voters voting on the proposition at a regularly scheduled
14 election. The municipality shall certify the proposition to the
15 proper election authorities for submission in accordance with
16 the general election law.

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

22 In the event the municipality authorizes issuance of
23 obligations pursuant to this Law secured by the full faith and
24 credit of the municipality, the ordinance authorizing the
25 obligations may provide for the levy and collection of a direct
26 annual tax upon all taxable property within the municipality

1 sufficient to pay the principal thereof and interest thereon as
2 it matures, which levy may be in addition to and exclusive of
3 the maximum of all other taxes authorized to be levied by the
4 municipality, which levy, however, shall be abated to the
5 extent that monies from other sources are available for payment
6 of the obligations and the municipality certifies the amount of
7 those monies available to the county clerk.

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

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

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

1 No obligations issued pursuant to this Law shall be
2 regarded as indebtedness of the municipality issuing those
3 obligations or any other taxing district for the purpose of any
4 limitation imposed by law.

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

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

21 (Source: P.A. 96-939, eff. 6-24-10; 96-1394, eff. 7-29-10;
22 96-1555, eff. 3-18-11; 97-333, eff. 8-12-11.)

23 Section 25. The Civic Center Code is amended by changing
24 Section 245-12 as follows:

1 (70 ILCS 200/245-12)

2 Sec. 245-12. Use and occupation taxes.

3 (a) The Authority may adopt a resolution that authorizes a
4 referendum on the question of whether the Authority shall be
5 authorized to impose a retailers' occupation tax, a service
6 occupation tax, and a use tax in one-quarter percent increments
7 at a rate not to exceed 1%. The Authority shall certify the
8 question to the proper election authorities who shall submit
9 the question to the voters of the metropolitan area at the next
10 regularly scheduled election in accordance with the general
11 election law. The question shall be in substantially the
12 following form:

13 "Shall the Salem Civic Center Authority be authorized to
14 impose a retailers' occupation tax, a service occupation
15 tax, and a use tax at the rate of (rate) for the sole
16 purpose of obtaining funds for the support, construction,
17 maintenance, or financing of a facility of the Authority?"

18 Votes shall be recorded as "yes" or "no". If a majority of
19 all votes cast on the proposition are in favor of the
20 proposition, the Authority is authorized to impose the tax.

21 (b) The Authority shall impose the retailers' occupation
22 tax upon all persons engaged in the business of selling
23 tangible personal property at retail in the metropolitan area,
24 at the rate approved by referendum, on the gross receipts from
25 the sales made in the course of such business within the
26 metropolitan area. The tax imposed under this Section and all

1 civil penalties that may be assessed as an incident thereof
2 shall be collected and enforced by the Department of Revenue.
3 The Department has full power to administer and enforce this
4 Section; to collect all taxes and penalties so collected in the
5 manner provided in this Section; and to determine all rights to
6 credit memoranda arising on account of the erroneous payment of
7 tax or penalty hereunder. In the administration of, and
8 compliance with, this Section, the Department and persons who
9 are subject to this Section shall (i) have the same rights,
10 remedies, privileges, immunities, powers and duties, (ii) be
11 subject to the same conditions, restrictions, limitations,
12 penalties, exclusions, exemptions, and definitions of terms,
13 and (iii) employ the same modes of procedure as are prescribed
14 in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2,
15 2-5, 2-5.5, 2-10 (in respect to all provisions therein other
16 than the State rate of tax), 2-12, 2-15 through 2-70, 2a, 2b,
17 2c, 3 (except as to the disposition of taxes and penalties
18 collected and provisions related to quarter monthly payments),
19 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c,
20 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation
21 Tax Act and Section 3-7 of the Uniform Penalty and Interest
22 Act, as fully as if those provisions were set forth in this
23 subsection.

24 Persons subject to any tax imposed under this subsection
25 may reimburse themselves for their seller's tax liability by
26 separately stating the tax as an additional charge, which

1 charge may be stated in combination, in a single amount, with
2 State taxes that sellers are required to collect, in accordance
3 with such bracket schedules as the Department may prescribe.

4 Whenever the Department determines that a refund should be
5 made under this subsection to a claimant instead of issuing a
6 credit memorandum, the Department shall notify the State
7 Comptroller, who shall cause the warrant to be drawn for the
8 amount specified, and to the person named, in the notification
9 from the Department. The refund shall be paid by the State
10 Treasurer out of the tax fund referenced under paragraph (g) of
11 this Section.

12 If a tax is imposed under this subsection (b), a tax shall
13 also be imposed at the same rate under subsections (c) and (d)
14 of this Section.

15 For the purpose of determining whether a tax authorized
16 under this Section is applicable, a retail sale, by a producer
17 of coal or other mineral mined in Illinois, is a sale at retail
18 at the place where the coal or other mineral mined in Illinois
19 is extracted from the earth. This paragraph does not apply to
20 coal or other mineral when it is delivered or shipped by the
21 seller to the purchaser at a point outside Illinois so that the
22 sale is exempt under the Federal Constitution as a sale in
23 interstate or foreign commerce.

24 Notwithstanding any other provision of law, for the purpose
25 of determining whether a tax authorized under this Section is
26 applicable, a retail sale of fuel used by an aircraft shall be

1 deemed to be a retail sale at the place where the fuel is
2 delivered to the aircraft. For the purposes of this paragraph,
3 "fuel" has the meaning given to that term in Section 1.19 of
4 the Motor Fuel Tax Law.

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

9 (c) If a tax has been imposed under subsection (b), a
10 service occupation tax shall also be imposed at the same rate
11 upon all persons engaged, in the metropolitan area, 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 metropolitan area as an incident to a sale
15 of service. The tax imposed under this subsection and all civil
16 penalties that may be assessed as an incident thereof shall be
17 collected and enforced by the Department of Revenue. The
18 Department has full power to administer and enforce this
19 paragraph; to collect all taxes and penalties due hereunder; to
20 dispose of taxes and penalties so collected in the manner
21 hereinafter provided; and to determine all rights to credit
22 memoranda arising on account of the erroneous payment of tax or
23 penalty hereunder. In the administration of, and compliance
24 with this paragraph, the Department and persons who are subject
25 to this paragraph shall (i) have the same rights, remedies,
26 privileges, immunities, powers, and duties, (ii) be subject to

1 the same conditions, restrictions, limitations, penalties,
2 exclusions, exemptions, and definitions of terms, and (iii)
3 employ the same modes of procedure as are prescribed in
4 Sections 2 (except that the reference to State in the
5 definition of supplier maintaining a place of business in this
6 State shall mean the metropolitan area), 2a, 2b, 3 through 3-55
7 (in respect to all provisions therein other than the State rate
8 of tax), 4 (except that the reference to the State shall be to
9 the Authority), 5, 7, 8 (except that the jurisdiction to which
10 the tax shall be a debt to the extent indicated in that Section
11 8 shall be the Authority), 9 (except as to the disposition of
12 taxes and penalties collected, and except that the returned
13 merchandise credit for this tax may not be taken against any
14 State tax), 11, 12 (except the reference therein to Section 2b
15 of the Retailers' Occupation Tax Act), 13 (except that any
16 reference to the State shall mean the Authority), 15, 16, 17,
17 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7
18 of the Uniform Penalty and Interest Act, as fully as if those
19 provisions were set forth herein.

20 Persons subject to any tax imposed under the authority
21 granted in this subsection may reimburse themselves for their
22 serviceman's tax liability by separately stating the tax as an
23 additional charge, which charge may be stated in combination,
24 in a single amount, with State tax that servicemen are
25 authorized to collect under the Service Use Tax Act, in
26 accordance with such bracket schedules as the Department may

1 prescribe.

2 Whenever the Department determines that a refund should be
3 made under this subsection to a claimant instead of issuing a
4 credit memorandum, the Department shall notify the State
5 Comptroller, who shall cause the warrant to be drawn for the
6 amount specified, and to the person named, in the notification
7 from the Department. The refund shall be paid by the State
8 Treasurer out of the tax fund referenced under paragraph (g) of
9 this Section.

10 Nothing in this paragraph shall be construed to authorize
11 the Authority to impose a tax upon the privilege of engaging in
12 any business which under the Constitution of the United States
13 may not be made the subject of taxation by the State.

14 (d) If a tax has been imposed under subsection (b), a use
15 tax shall also be imposed at the same rate upon the privilege
16 of using, in the metropolitan area, any item of tangible
17 personal property that is purchased outside the metropolitan
18 area at retail from a retailer, and that is titled or
19 registered at a location within the metropolitan area with an
20 agency of this State's government. "Selling price" is defined
21 as in the Use Tax Act. The tax shall be collected from persons
22 whose Illinois address for titling or registration purposes is
23 given as being in the metropolitan area. The tax shall be
24 collected by the Department of Revenue for the Authority. The
25 tax must be paid to the State, or an exemption determination
26 must be obtained from the Department of Revenue, before the

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

8 The Department has full power to administer and enforce
9 this paragraph; to collect all taxes, penalties and interest
10 due hereunder; to dispose of taxes, penalties and interest so
11 collected in the manner hereinafter provided; and to determine
12 all rights to credit memoranda or refunds arising on account of
13 the erroneous payment of tax, penalty or interest hereunder. In
14 the administration of, and compliance with, this subsection,
15 the Department and persons who are subject to this paragraph
16 shall (i) have the same rights, remedies, privileges,
17 immunities, powers, and duties, (ii) be subject to the same
18 conditions, restrictions, limitations, penalties, exclusions,
19 exemptions, and definitions of terms, and (iii) employ the same
20 modes of procedure as are prescribed in Sections 2 (except the
21 definition of "retailer maintaining a place of business in this
22 State"), 3, 3-5, 3-10, 3-45, 3-55, 3-65, 3-70, 3-85, 3a, 4, 6,
23 7, 8 (except that the jurisdiction to which the tax shall be a
24 debt to the extent indicated in that Section 8 shall be the
25 Authority), 9 (except provisions relating to quarter monthly
26 payments), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22

1 of the Use Tax Act and Section 3-7 of the Uniform Penalty and
2 Interest Act, that are not inconsistent with this paragraph, as
3 fully as if those provisions were set forth herein.

4 Whenever the Department determines that a refund should be
5 made under this subsection to a claimant instead of issuing a
6 credit memorandum, the Department shall notify the State
7 Comptroller, who shall cause the order to be drawn for the
8 amount specified, and to the person named, in the notification
9 from the Department. The refund shall be paid by the State
10 Treasurer out of the tax fund referenced under paragraph (g) of
11 this Section.

12 (e) A certificate of registration issued by the State
13 Department of Revenue to a retailer under the Retailers'
14 Occupation Tax Act or under the Service Occupation Tax Act
15 shall permit the registrant to engage in a business that is
16 taxed under the tax imposed under paragraphs (b), (c), or (d)
17 of this Section and no additional registration shall be
18 required. A certificate issued under the Use Tax Act or the
19 Service Use Tax Act shall be applicable with regard to any tax
20 imposed under paragraph (c) of this Section.

21 (f) The results of any election authorizing a proposition
22 to impose a tax under this Section or effecting a change in the
23 rate of tax shall be certified by the proper election
24 authorities and filed with the Illinois Department on or before
25 the first day of April. In addition, an ordinance imposing,
26 discontinuing, or effecting a change in the rate of tax under

1 this Section shall be adopted and a certified copy thereof
2 filed with the Department on or before the first day of April.
3 After proper receipt of such certifications, the Department
4 shall proceed to administer and enforce this Section as of the
5 first day of July next following such adoption and filing.

6 (g) The Department of Revenue shall, upon collecting any
7 taxes and penalties as provided in this Section, pay the taxes
8 and penalties over to the State Treasurer as trustee for the
9 Authority. The taxes and penalties shall be held in a trust
10 fund outside the State Treasury. On or before the 25th day of
11 each calendar month, the Department of Revenue shall prepare
12 and certify to the Comptroller of the State of Illinois the
13 amount to be paid to the Authority, which shall be the balance
14 in the fund, less any amount determined by the Department to be
15 necessary for the payment of refunds. Within 10 days after
16 receipt by the Comptroller of the certification of the amount
17 to be paid to the Authority, the Comptroller shall cause an
18 order to be drawn for payment for the amount in accordance with
19 the directions contained in the certification. Amounts
20 received from the tax imposed under this Section shall be used
21 only for the support, construction, maintenance, or financing
22 of a facility of the Authority.

23 (h) When certifying the amount of a monthly disbursement to
24 the Authority under this Section, the Department shall increase
25 or decrease the amounts by an amount necessary to offset any
26 miscalculation of previous disbursements. The offset amount

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

3 (i) This Section may be cited as the Salem Civic Center Use
4 and Occupation Tax Law.

5 (Source: P.A. 98-1098, eff. 8-26-14.)

6 Section 30. The Flood Prevention District Act is amended by
7 changing Section 25 as follows:

8 (70 ILCS 750/25)

9 Sec. 25. Flood prevention retailers' and service
10 occupation taxes.

11 (a) If the Board of Commissioners of a flood prevention
12 district determines that an emergency situation exists
13 regarding levee repair or flood prevention, and upon an
14 ordinance confirming the determination adopted by the
15 affirmative vote of a majority of the members of the county
16 board of the county in which the district is situated, the
17 county may impose a flood prevention retailers' occupation tax
18 upon all persons engaged in the business of selling tangible
19 personal property at retail within the territory of the
20 district to provide revenue to pay the costs of providing
21 emergency levee repair and flood prevention and to secure the
22 payment of bonds, notes, and other evidences of indebtedness
23 issued under this Act for a period not to exceed 25 years or as
24 required to repay the bonds, notes, and other evidences of

1 indebtedness issued under this Act. The tax rate shall be 0.25%
2 of the gross receipts from all taxable sales made in the course
3 of that business. The tax imposed under this Section and all
4 civil penalties that may be assessed as an incident thereof
5 shall be collected and enforced by the State Department of
6 Revenue. The Department shall have full power to administer and
7 enforce this Section; to collect all taxes and penalties so
8 collected in the manner hereinafter provided; and to determine
9 all rights to credit memoranda arising on account of the
10 erroneous payment of tax or penalty hereunder.

11 In the administration of and compliance with this
12 subsection, the Department and persons who are subject to this
13 subsection (i) have the same rights, remedies, privileges,
14 immunities, powers, and duties, (ii) are subject to the same
15 conditions, restrictions, limitations, penalties, and
16 definitions of terms, and (iii) shall employ the same modes of
17 procedure as are set forth in Sections 1 through 10, 2 through
18 2-70 (in respect to all provisions contained in those Sections
19 other than the State rate of tax), 2a through 2h, 3 (except as
20 to the disposition of taxes and penalties collected), 4, 5, 5a,
21 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10,
22 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and
23 all provisions of the Uniform Penalty and Interest Act as if
24 those provisions were set forth in this subsection.

25 Persons subject to any tax imposed under this Section may
26 reimburse themselves for their seller's tax liability

1 hereunder by separately stating the tax as an additional
2 charge, which charge may be stated in combination in a single
3 amount with State taxes that sellers are required to collect
4 under the Use Tax Act, under any bracket schedules the
5 Department may prescribe.

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

8 (b) If a tax has been imposed under subsection (a), a flood
9 prevention service occupation tax shall also be imposed upon
10 all persons engaged within the territory of the district in the
11 business of making sales of service, who, as an incident to
12 making the sales of service, transfer tangible personal
13 property, either in the form of tangible personal property or
14 in the form of real estate as an incident to a sale of service
15 to provide revenue to pay the costs of providing emergency
16 levee repair and flood prevention and to secure the payment of
17 bonds, notes, and other evidences of indebtedness issued under
18 this Act for a period not to exceed 25 years or as required to
19 repay the bonds, notes, and other evidences of indebtedness.
20 The tax rate shall be 0.25% of the selling price of all
21 tangible personal property transferred.

22 The tax imposed under this subsection and all civil
23 penalties that may be assessed as an incident thereof shall be
24 collected and enforced by the State Department of Revenue. The
25 Department shall have full power to administer and enforce this
26 subsection; to collect all taxes and penalties due hereunder;

1 to dispose of taxes and penalties collected in the manner
2 hereinafter provided; and to determine all rights to credit
3 memoranda arising on account of the erroneous payment of tax or
4 penalty hereunder.

5 In the administration of and compliance with this
6 subsection, the Department and persons who are subject to this
7 subsection shall (i) have the same rights, remedies,
8 privileges, immunities, powers, and duties, (ii) be subject to
9 the same conditions, restrictions, limitations, penalties, and
10 definitions of terms, and (iii) employ the same modes of
11 procedure as are set forth in Sections 2 (except that the
12 reference to State in the definition of supplier maintaining a
13 place of business in this State means the district), 2a through
14 2d, 3 through 3-50 (in respect to all provisions contained in
15 those Sections other than the State rate of tax), 4 (except
16 that the reference to the State shall be to the district), 5,
17 7, 8 (except that the jurisdiction to which the tax is a debt
18 to the extent indicated in that Section 8 is the district), 9
19 (except as to the disposition of taxes and penalties
20 collected), 10, 11, 12 (except the reference therein to Section
21 2b of the Retailers' Occupation Tax Act), 13 (except that any
22 reference to the State means the district), Section 15, 16, 17,
23 18, 19, and 20 of the Service Occupation Tax Act and all
24 provisions of the Uniform Penalty and Interest Act, as fully as
25 if those provisions were set forth herein.

26 Persons subject to any tax imposed under the authority

1 granted in this subsection may reimburse themselves for their
2 serviceman's tax liability hereunder by separately stating the
3 tax as an additional charge, that charge may be stated in
4 combination in a single amount with State tax that servicemen
5 are authorized to collect under the Service Use Tax Act, under
6 any bracket schedules the Department may prescribe.

7 (c) The taxes imposed in subsections (a) and (b) may not be
8 imposed on personal property titled or registered with an
9 agency of the State; food for human consumption that is to be
10 consumed off the premises where it is sold (other than
11 alcoholic beverages, soft drinks, and food that has been
12 prepared for immediate consumption); prescription and
13 non-prescription medicines, drugs, and medical appliances;
14 modifications to a motor vehicle for the purpose of rendering
15 it usable by a disabled person; or insulin, urine testing
16 materials, and syringes and needles used by diabetics.

17 (c-5) Notwithstanding any other provision of law, for the
18 purpose of determining whether a tax authorized under this
19 Section is applicable, a retail sale of fuel used by an
20 aircraft shall be deemed to be a retail sale at the place where
21 the fuel is delivered to the aircraft. For the purposes of this
22 paragraph, "fuel" has the meaning given to that term in Section
23 1.19 of the Motor Fuel Tax Law.

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

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

2 (e) The certificate of registration that is issued by the
3 Department to a retailer under the Retailers' Occupation Tax
4 Act or a serviceman under the Service Occupation Tax Act
5 permits the retailer or serviceman to engage in a business that
6 is taxable without registering separately with the Department
7 under an ordinance or resolution under this Section.

8 (f) The Department shall immediately pay over to the State
9 Treasurer, ex officio, as trustee, all taxes and penalties
10 collected under this Section to be deposited into the Flood
11 Prevention Occupation Tax Fund, which shall be an
12 unappropriated trust fund held outside the State treasury.

13 On or before the 25th day of each calendar month, the
14 Department shall prepare and certify to the Comptroller the
15 disbursement of stated sums of money to the counties from which
16 retailers or servicemen have paid taxes or penalties to the
17 Department during the second preceding calendar month. The
18 amount to be paid to each county is equal to the amount (not
19 including credit memoranda) collected from the county under
20 this Section during the second preceding calendar month by the
21 Department, (i) less 2% of that amount, which shall be
22 deposited into the Tax Compliance and Administration Fund and
23 shall be used by the Department in administering and enforcing
24 the provisions of this Section on behalf of the county, (ii)
25 plus an amount that the Department determines is necessary to
26 offset any amounts that were erroneously paid to a different

1 taxing body; (iii) less an amount equal to the amount of
2 refunds made during the second preceding calendar month by the
3 Department on behalf of the county; and (iv) less any amount
4 that the Department determines is necessary to offset any
5 amounts that were payable to a different taxing body but were
6 erroneously paid to the county. When certifying the amount of a
7 monthly disbursement to a county under this Section, the
8 Department shall increase or decrease the amounts by an amount
9 necessary to offset any miscalculation of previous
10 disbursements within the previous 6 months from the time a
11 miscalculation is discovered.

12 Within 10 days after receipt by the Comptroller from the
13 Department of the disbursement certification to the counties
14 provided for in this Section, the Comptroller shall cause the
15 orders to be drawn for the respective amounts in accordance
16 with directions contained in the certification.

17 If the Department determines that a refund should be made
18 under this Section to a claimant instead of issuing a credit
19 memorandum, then the Department shall notify the Comptroller,
20 who shall cause the order to be drawn for the amount specified
21 and to the person named in the notification from the
22 Department. The refund shall be paid by the Treasurer out of
23 the Flood Prevention Occupation Tax Fund.

24 (g) If a county imposes a tax under this Section, then the
25 county board shall, by ordinance, discontinue the tax upon the
26 payment of all indebtedness of the flood prevention district.

1 The tax shall not be discontinued until all indebtedness of the
2 District has been paid.

3 (h) Any ordinance imposing the tax under this Section, or
4 any ordinance that discontinues the tax, must be certified by
5 the county clerk and filed with the Illinois Department of
6 Revenue either (i) on or before the first day of April,
7 whereupon the Department shall proceed to administer and
8 enforce the tax or change in the rate as of the first day of
9 July next following the filing; or (ii) on or before the first
10 day of October, whereupon the Department shall proceed to
11 administer and enforce the tax or change in the rate as of the
12 first day of January next following the filing.

13 (j) County Flood Prevention Occupation Tax Fund. All
14 proceeds received by a county from a tax distribution under
15 this Section must be maintained in a special fund known as the
16 [name of county] flood prevention occupation tax fund. The
17 county shall, at the direction of the flood prevention
18 district, use moneys in the fund to pay the costs of providing
19 emergency levee repair and flood prevention and to pay bonds,
20 notes, and other evidences of indebtedness issued under this
21 Act.

22 (k) This Section may be cited as the Flood Prevention
23 Occupation Tax Law.

24 (Source: P.A. 96-939, eff. 6-24-10; 97-188, eff. 7-22-11.)

25 Section 35. The Metro-East Park and Recreation District Act

1 is amended by changing Section 30 as follows:

2 (70 ILCS 1605/30)

3 Sec. 30. Taxes.

4 (a) The board shall impose a tax upon all persons engaged
5 in the business of selling tangible personal property, other
6 than personal property titled or registered with an agency of
7 this State's government, at retail in the District on the gross
8 receipts from the sales made in the course of business. This
9 tax shall be imposed only at the rate of one-tenth of one per
10 cent.

11 This additional tax may not be imposed on the sales of food
12 for human consumption that is to be consumed off the premises
13 where it is sold (other than alcoholic beverages, soft drinks,
14 and food which has been prepared for immediate consumption) and
15 prescription and non-prescription medicines, drugs, medical
16 appliances, and insulin, urine testing materials, syringes,
17 and needles used by diabetics. The tax imposed by the Board
18 under this Section and all civil penalties that may be assessed
19 as an incident of the tax shall be collected and enforced by
20 the Department of Revenue. The certificate of registration that
21 is issued by the Department to a retailer under the Retailers'
22 Occupation Tax Act shall permit the retailer to engage in a
23 business that is taxable without registering separately with
24 the Department under an ordinance or resolution under this
25 Section. The Department has full power to administer and

1 enforce this Section, to collect all taxes and penalties due
2 under this Section, to dispose of taxes and penalties so
3 collected in the manner provided in this Section, and to
4 determine all rights to credit memoranda arising on account of
5 the erroneous payment of a tax or penalty under this Section.
6 In the administration of and compliance with this Section, the
7 Department and persons who are subject to this Section shall
8 (i) have the same rights, remedies, privileges, immunities,
9 powers, and duties, (ii) be subject to the same conditions,
10 restrictions, limitations, penalties, and definitions of
11 terms, and (iii) employ the same modes of procedure as are
12 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
13 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions contained
14 in those Sections other than the State rate of tax), 2-12, 2-15
15 through 2-70, 2a, 2b, 2c, 3 (except provisions relating to
16 transaction returns and quarter monthly payments), 4, 5, 5a,
17 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8,
18 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act
19 and the Uniform Penalty and Interest Act as if those provisions
20 were set forth in this Section.

21 Persons subject to any tax imposed under the authority
22 granted in this Section may reimburse themselves for their
23 sellers' tax liability by separately stating the tax as an
24 additional charge, which charge may be stated in combination,
25 in a single amount, with State tax which sellers are required
26 to collect under the Use Tax Act, pursuant to such bracketed

1 schedules as the Department may prescribe.

2 Whenever the Department determines that a refund should be
3 made under this Section to a claimant instead of issuing a
4 credit memorandum, the Department shall notify the State
5 Comptroller, who shall cause the order to be drawn for the
6 amount specified and to the person named in the notification
7 from the Department. The refund shall be paid by the State
8 Treasurer out of the State Metro-East Park and Recreation
9 District Fund.

10 (b) If a tax has been imposed under subsection (a), a
11 service occupation tax shall also be imposed at the same rate
12 upon all persons engaged, in the District, in the business of
13 making sales of service, who, as an incident to making those
14 sales of service, transfer tangible personal property within
15 the District as an incident to a sale of service. This tax may
16 not be imposed on sales of food for human consumption that is
17 to be consumed off the premises where it is sold (other than
18 alcoholic beverages, soft drinks, and food prepared for
19 immediate consumption) and prescription and non-prescription
20 medicines, drugs, medical appliances, and insulin, urine
21 testing materials, syringes, and needles used by diabetics. The
22 tax imposed under this subsection and all civil penalties that
23 may be assessed as an incident thereof shall be collected and
24 enforced by the Department of Revenue. The Department has full
25 power to administer and enforce this subsection; to collect all
26 taxes and penalties due hereunder; to dispose of taxes and

1 penalties so collected in the manner hereinafter provided; and
2 to determine all rights to credit memoranda arising on account
3 of the erroneous payment of tax or penalty hereunder. In the
4 administration of, and compliance with this subsection, the
5 Department and persons who are subject to this paragraph shall
6 (i) have the same rights, remedies, privileges, immunities,
7 powers, and duties, (ii) be subject to the same conditions,
8 restrictions, limitations, penalties, exclusions, exemptions,
9 and definitions of terms, and (iii) employ the same modes of
10 procedure as are prescribed in Sections 2 (except that the
11 reference to State in the definition of supplier maintaining a
12 place of business in this State shall mean the District), 2a,
13 2b, 2c, 3 through 3-50 (in respect to all provisions therein
14 other than the State rate of tax), 4 (except that the reference
15 to the State shall be to the District), 5, 7, 8 (except that
16 the jurisdiction to which the tax shall be a debt to the extent
17 indicated in that Section 8 shall be the District), 9 (except
18 as to the disposition of taxes and penalties collected), 10,
19 11, 12 (except the reference therein to Section 2b of the
20 Retailers' Occupation Tax Act), 13 (except that any reference
21 to the State shall mean the District), Sections 15, 16, 17, 18,
22 19 and 20 of the Service Occupation Tax Act and the Uniform
23 Penalty and Interest Act, as fully as if those provisions were
24 set forth herein.

25 Persons subject to any tax imposed under the authority
26 granted in this subsection may reimburse themselves for their

1 serviceman's tax liability by separately stating the tax as an
2 additional charge, which charge may be stated in combination,
3 in a single amount, with State tax that servicemen are
4 authorized to collect under the Service Use Tax Act, in
5 accordance with such bracket schedules as the Department may
6 prescribe.

7 Whenever the Department determines that a refund should be
8 made under this subsection to a claimant instead of issuing a
9 credit memorandum, the Department shall notify the State
10 Comptroller, who shall cause the warrant to be drawn for the
11 amount specified, and to the person named, in the notification
12 from the Department. The refund shall be paid by the State
13 Treasurer out of the State Metro-East Park and Recreation
14 District Fund.

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

19 (c) The Department shall immediately pay over to the State
20 Treasurer, ex officio, as trustee, all taxes and penalties
21 collected under this Section to be deposited into the State
22 Metro-East Park and Recreation District Fund, which shall be an
23 unappropriated trust fund held outside of the State treasury.

24 As soon as possible after the first day of each month,
25 beginning January 1, 2011, upon certification of the Department
26 of Revenue, the Comptroller shall order transferred, and the

1 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
2 local sales tax increment, as defined in the Innovation
3 Development and Economy Act, collected under this Section
4 during the second preceding calendar month for sales within a
5 STAR bond district. The Department shall make this
6 certification only if the Metro East Park and Recreation
7 District imposes a tax on real property as provided in the
8 definition of "local sales taxes" under the Innovation
9 Development and Economy Act.

10 After the monthly transfer to the STAR Bonds Revenue Fund,
11 on or before the 25th day of each calendar month, the
12 Department shall prepare and certify to the Comptroller the
13 disbursement of stated sums of money pursuant to Section 35 of
14 this Act to the District from which retailers have paid taxes
15 or penalties to the Department during the second preceding
16 calendar month. The amount to be paid to the District shall be
17 the amount (not including credit memoranda) collected under
18 this Section during the second preceding calendar month by the
19 Department plus an amount the Department determines is
20 necessary to offset any amounts that were erroneously paid to a
21 different taxing body, and not including (i) an amount equal to
22 the amount of refunds made during the second preceding calendar
23 month by the Department on behalf of the District, (ii) any
24 amount that the Department determines is necessary to offset
25 any amounts that were payable to a different taxing body but
26 were erroneously paid to the District, and (iii) any amounts

1 that are transferred to the STAR Bonds Revenue Fund. Within 10
2 days after receipt by the Comptroller of the disbursement
3 certification to the District provided for in this Section to
4 be given to the Comptroller by the Department, the Comptroller
5 shall cause the orders to be drawn for the respective amounts
6 in accordance with directions contained in the certification.

7 (d) For the purpose of determining whether a tax authorized
8 under this Section is applicable, a retail sale by a producer
9 of coal or another mineral mined in Illinois is a sale at
10 retail at the place where the coal or other mineral mined in
11 Illinois is extracted from the earth. This paragraph does not
12 apply to coal or another mineral when it is delivered or
13 shipped by the seller to the purchaser at a point outside
14 Illinois so that the sale is exempt under the United States
15 Constitution as a sale in interstate or foreign commerce.

16 Notwithstanding any other provision of law, for the purpose
17 of determining whether a tax authorized under this Section is
18 applicable, a retail sale of fuel used by an aircraft shall be
19 deemed to be a retail sale at the place where the fuel is
20 delivered to the aircraft. For the purposes of this paragraph,
21 "fuel" has the meaning given to that term in Section 1.19 of
22 the Motor Fuel Tax Law.

23 (e) Nothing in this Section shall be construed to authorize
24 the board to impose a tax upon the privilege of engaging in any
25 business that under the Constitution of the United States may
26 not be made the subject of taxation by this State.

1 (f) An ordinance imposing a tax under this Section or an
2 ordinance extending the imposition of a tax to an additional
3 county or counties shall be certified by the board and filed
4 with the Department of Revenue either (i) on or before the
5 first day of April, whereupon the Department shall proceed to
6 administer and enforce the tax as of the first day of July next
7 following the filing; or (ii) on or before the first day of
8 October, whereupon the Department shall proceed to administer
9 and enforce the tax as of the first day of January next
10 following the filing.

11 (g) When certifying the amount of a monthly disbursement to
12 the District under this Section, the Department shall increase
13 or decrease the amounts by an amount necessary to offset any
14 misallocation of previous disbursements. The offset amount
15 shall be the amount erroneously disbursed within the previous 6
16 months from the time a misallocation is discovered.

17 (Source: P.A. 98-1098, eff. 8-26-14.)

18 Section 40. The Local Mass Transit District Act is amended
19 by changing Section 5.01 as follows:

20 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

21 Sec. 5.01. Metro East Mass Transit District; use and
22 occupation taxes.

23 (a) The Board of Trustees of any Metro East Mass Transit
24 District may, by ordinance adopted with the concurrence of

1 two-thirds of the then trustees, impose throughout the District
2 any or all of the taxes and fees provided in this Section. All
3 taxes and fees imposed under this Section shall be used only
4 for public mass transportation systems, and the amount used to
5 provide mass transit service to unserved areas of the District
6 shall be in the same proportion to the total proceeds as the
7 number of persons residing in the unserved areas is to the
8 total population of the District. Except as otherwise provided
9 in this Act, taxes imposed under this Section and civil
10 penalties imposed incident thereto shall be collected and
11 enforced by the State Department of Revenue. The Department
12 shall have the power to administer and enforce the taxes and to
13 determine all rights for refunds for erroneous payments of the
14 taxes.

15 (b) The Board may impose a Metro East Mass Transit District
16 Retailers' Occupation Tax upon all persons engaged in the
17 business of selling tangible personal property at retail in the
18 district at a rate of 1/4 of 1%, or as authorized under
19 subsection (d-5) of this Section, of the gross receipts from
20 the sales made in the course of such business within the
21 district. The tax imposed under this Section and all civil
22 penalties that may be assessed as an incident thereof shall be
23 collected and enforced by the State Department of Revenue. The
24 Department shall have full power to administer and enforce this
25 Section; to collect all taxes and penalties so collected in the
26 manner hereinafter provided; and to determine all rights to

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

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

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

1 Comptroller, who shall cause the warrant to be drawn for the
2 amount specified, and to the person named, in the notification
3 from the Department. The refund shall be paid by the State
4 Treasurer out of the Metro East Mass Transit District tax fund
5 established under paragraph (h) of this Section.

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

8 For the purpose of determining whether a tax authorized
9 under this Section is applicable, a retail sale, by a producer
10 of coal or other mineral mined in Illinois, is a sale at retail
11 at the place where the coal or other mineral mined in Illinois
12 is extracted from the earth. This paragraph does not apply to
13 coal or other mineral when it is delivered or shipped by the
14 seller to the purchaser at a point outside Illinois so that the
15 sale is exempt under the Federal Constitution as a sale in
16 interstate or foreign commerce.

17 Notwithstanding any other provision of law, for the purpose
18 of determining whether a tax authorized under this Section is
19 applicable, a retail sale of fuel used by an aircraft shall be
20 deemed to be a retail sale at the place where the fuel is
21 delivered to the aircraft. For the purposes of this paragraph,
22 "fuel" has the meaning given to that term in Section 1.19 of
23 the Motor Fuel Tax Law.

24 No tax shall be imposed or collected under this subsection
25 on the sale of a motor vehicle in this State to a resident of
26 another state if that motor vehicle will not be titled in this

1 State.

2 Nothing in this Section shall be construed to authorize the
3 Metro East Mass Transit District to impose a tax upon the
4 privilege of engaging in any business which under the
5 Constitution of the United States may not be made the subject
6 of taxation by this State.

7 (c) If a tax has been imposed under subsection (b), a Metro
8 East Mass Transit District Service Occupation Tax shall also be
9 imposed upon all persons engaged, in the district, in the
10 business of making sales of service, who, as an incident to
11 making those sales of service, transfer tangible personal
12 property within the District, either in the form of tangible
13 personal property or in the form of real estate as an incident
14 to a sale of service. The tax rate shall be 1/4%, or as
15 authorized under subsection (d-5) of this Section, of the
16 selling price of tangible personal property so transferred
17 within the district. The tax imposed under this paragraph and
18 all civil penalties that may be assessed as an incident thereof
19 shall be collected and enforced by the State Department of
20 Revenue. The Department shall have full power to administer and
21 enforce this paragraph; to collect all taxes and penalties due
22 hereunder; to dispose of taxes and penalties so collected in
23 the manner hereinafter provided; and to determine all rights to
24 credit memoranda arising on account of the erroneous payment of
25 tax or penalty hereunder. In the administration of, and
26 compliance with this paragraph, the Department and persons who

1 are subject to this paragraph shall have the same rights,
2 remedies, privileges, immunities, powers and duties, and be
3 subject to the same conditions, restrictions, limitations,
4 penalties, exclusions, exemptions and definitions of terms and
5 employ the same modes of procedure as are prescribed in
6 Sections 1a-1, 2 (except that the reference to State in the
7 definition of supplier maintaining a place of business in this
8 State shall mean the Authority), 2a, 3 through 3-50 (in respect
9 to all provisions therein other than the State rate of tax), 4
10 (except that the reference to the State shall be to the
11 Authority), 5, 7, 8 (except that the jurisdiction to which the
12 tax shall be a debt to the extent indicated in that Section 8
13 shall be the District), 9 (except as to the disposition of
14 taxes and penalties collected, and except that the returned
15 merchandise credit for this tax may not be taken against any
16 State tax), 10, 11, 12 (except the reference therein to Section
17 2b of the Retailers' Occupation Tax Act), 13 (except that any
18 reference to the State shall mean the District), the first
19 paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service
20 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
21 Interest Act, as fully as if those provisions were set forth
22 herein.

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

1 combination, in a single amount, with State tax that servicemen
2 are authorized to collect under the Service Use Tax Act, in
3 accordance with such bracket schedules as the Department may
4 prescribe.

5 Whenever the Department determines that a refund should be
6 made under this paragraph 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 the notification
10 from the Department. The refund shall be paid by the State
11 Treasurer out of the Metro East Mass Transit District tax fund
12 established under paragraph (h) of this Section.

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

17 (d) If a tax has been imposed under subsection (b), a Metro
18 East Mass Transit District Use Tax shall also be imposed upon
19 the privilege of using, in the district, any item of tangible
20 personal property that is purchased outside the district at
21 retail from a retailer, and that is titled or registered with
22 an agency of this State's government, at a rate of 1/4%, or as
23 authorized under subsection (d-5) of this Section, of the
24 selling price of the tangible personal property within the
25 District, as "selling price" is defined in the Use Tax Act. The
26 tax shall be collected from persons whose Illinois address for

1 titling or registration purposes is given as being in the
2 District. The tax shall be collected by the Department of
3 Revenue for the Metro East Mass Transit District. The tax must
4 be 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 the State officer
9 with whom, the tangible personal property must be titled or
10 registered if the Department and the State agency or State
11 officer determine that this procedure will expedite the
12 processing of applications for title or registration.

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

1 State"), 3 through 3-80 (except provisions pertaining to the
2 State rate of tax, and except provisions concerning collection
3 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,
4 19 (except the portions pertaining to claims by retailers and
5 except the last paragraph concerning refunds), 20, 21 and 22 of
6 the Use Tax Act and Section 3-7 of the Uniform Penalty and
7 Interest Act, that are not inconsistent with this paragraph, as
8 fully as if those provisions were set forth herein.

9 Whenever the Department determines that a refund should be
10 made under this paragraph to a claimant instead of issuing a
11 credit memorandum, the Department shall notify the State
12 Comptroller, who shall cause the order to be drawn for the
13 amount specified, and to the person named, in the notification
14 from the Department. The refund shall be paid by the State
15 Treasurer out of the Metro East Mass Transit District tax fund
16 established under paragraph (h) of this Section.

17 (d-5) (A) The county board of any county participating in
18 the Metro East Mass Transit District may authorize, by
19 ordinance, a referendum on the question of whether the tax
20 rates for the Metro East Mass Transit District Retailers'
21 Occupation Tax, the Metro East Mass Transit District Service
22 Occupation Tax, and the Metro East Mass Transit District Use
23 Tax for the District should be increased from 0.25% to 0.75%.
24 Upon adopting the ordinance, the county board shall certify the
25 proposition to the proper election officials who shall submit
26 the proposition to the voters of the District at the next

1 election, in accordance with the general election law.

2 The proposition shall be in substantially the following
3 form:

4 Shall the tax rates for the Metro East Mass Transit
5 District Retailers' Occupation Tax, the Metro East Mass
6 Transit District Service Occupation Tax, and the Metro East
7 Mass Transit District Use Tax be increased from 0.25% to
8 0.75%?

9 (B) Two thousand five hundred electors of any Metro East
10 Mass Transit District may petition the Chief Judge of the
11 Circuit Court, or any judge of that Circuit designated by the
12 Chief Judge, in which that District is located to cause to be
13 submitted to a vote of the electors the question whether the
14 tax rates for the Metro East Mass Transit District Retailers'
15 Occupation Tax, the Metro East Mass Transit District Service
16 Occupation Tax, and the Metro East Mass Transit District Use
17 Tax for the District should be increased from 0.25% to 0.75%.

18 Upon submission of such petition the court shall set a date
19 not less than 10 nor more than 30 days thereafter for a hearing
20 on the sufficiency thereof. Notice of the filing of such
21 petition and of such date shall be given in writing to the
22 District and the County Clerk at least 7 days before the date
23 of such hearing.

24 If such petition is found sufficient, the court shall enter
25 an order to submit that proposition at the next election, in
26 accordance with general election law.

1 The form of the petition shall be in substantially the
2 following form: To the Circuit Court of the County of (name of
3 county):

4 We, the undersigned electors of the (name of transit
5 district), respectfully petition your honor to submit to a
6 vote of the electors of (name of transit district) the
7 following proposition:

8 Shall the tax rates for the Metro East Mass Transit
9 District Retailers' Occupation Tax, the Metro East Mass
10 Transit District Service Occupation Tax, and the Metro East
11 Mass Transit District Use Tax be increased from 0.25% to
12 0.75%?

13	Name	Address, with Street and Number.
14
15

16 (C) The votes shall be recorded as "YES" or "NO". If a
17 majority of all votes cast on the proposition are for the
18 increase in the tax rates, the Metro East Mass Transit District
19 shall begin imposing the increased rates in the District, and
20 the Department of Revenue shall begin collecting the increased
21 amounts, as provided under this Section. An ordinance imposing
22 or discontinuing a tax hereunder or effecting a change in the
23 rate thereof shall be adopted and a certified copy thereof
24 filed with the Department on or before the first day of
25 October, whereupon the Department shall proceed to administer
26 and enforce this Section as of the first day of January next

1 following the adoption and filing, or on or before the first
2 day of April, whereupon the Department shall proceed to
3 administer and enforce this Section as of the first day of July
4 next following the adoption and filing.

5 (D) If the voters have approved a referendum under this
6 subsection, before November 1, 1994, to increase the tax rate
7 under this subsection, the Metro East Mass Transit District
8 Board of Trustees may adopt by a majority vote an ordinance at
9 any time before January 1, 1995 that excludes from the rate
10 increase tangible personal property that is titled or
11 registered with an agency of this State's government. The
12 ordinance excluding titled or registered tangible personal
13 property from the rate increase must be filed with the
14 Department at least 15 days before its effective date. At any
15 time after adopting an ordinance excluding from the rate
16 increase tangible personal property that is titled or
17 registered with an agency of this State's government, the Metro
18 East Mass Transit District Board of Trustees may adopt an
19 ordinance applying the rate increase to that tangible personal
20 property. The ordinance shall be adopted, and a certified copy
21 of that ordinance shall be filed with the Department, on or
22 before October 1, whereupon the Department shall proceed to
23 administer and enforce the rate increase against tangible
24 personal property titled or registered with an agency of this
25 State's government as of the following January 1. After
26 December 31, 1995, any reimposed rate increase in effect under

1 this subsection shall no longer apply to tangible personal
2 property titled or registered with an agency of this State's
3 government. Beginning January 1, 1996, the Board of Trustees of
4 any Metro East Mass Transit District may never reimpose a
5 previously excluded tax rate increase on tangible personal
6 property titled or registered with an agency of this State's
7 government. After July 1, 2004, if the voters have approved a
8 referendum under this subsection to increase the tax rate under
9 this subsection, the Metro East Mass Transit District Board of
10 Trustees may adopt by a majority vote an ordinance that
11 excludes from the rate increase tangible personal property that
12 is titled or registered with an agency of this State's
13 government. The ordinance excluding titled or registered
14 tangible personal property from the rate increase shall be
15 adopted, and a certified copy of that ordinance shall be filed
16 with the Department on or before October 1, whereupon the
17 Department shall administer and enforce this exclusion from the
18 rate increase as of the following January 1, or on or before
19 April 1, whereupon the Department shall administer and enforce
20 this exclusion from the rate increase as of the following July
21 1. The Board of Trustees of any Metro East Mass Transit
22 District may never reimpose a previously excluded tax rate
23 increase on tangible personal property titled or registered
24 with an agency of this State's government.

25 (d-6) If the Board of Trustees of any Metro East Mass
26 Transit District has imposed a rate increase under subsection

1 (d-5) and filed an ordinance with the Department of Revenue
2 excluding titled property from the higher rate, then that Board
3 may, by ordinance adopted with the concurrence of two-thirds of
4 the then trustees, impose throughout the District a fee. The
5 fee on the excluded property shall not exceed \$20 per retail
6 transaction or an amount equal to the amount of tax excluded,
7 whichever is less, on tangible personal property that is titled
8 or registered with an agency of this State's government.
9 Beginning July 1, 2004, the fee shall apply only to titled
10 property that is subject to either the Metro East Mass Transit
11 District Retailers' Occupation Tax or the Metro East Mass
12 Transit District Service Occupation Tax. No fee shall be
13 imposed or collected under this subsection on the sale of a
14 motor vehicle in this State to a resident of another state if
15 that motor vehicle will not be titled in this State.

16 (d-7) Until June 30, 2004, if a fee has been imposed under
17 subsection (d-6), a fee shall also be imposed upon the
18 privilege of using, in the district, any item of tangible
19 personal property that is titled or registered with any agency
20 of this State's government, in an amount equal to the amount of
21 the fee imposed under subsection (d-6).

22 (d-7.1) Beginning July 1, 2004, any fee imposed by the
23 Board of Trustees of any Metro East Mass Transit District under
24 subsection (d-6) and all civil penalties that may be assessed
25 as an incident of the fees shall be collected and enforced by
26 the State Department of Revenue. Reference to "taxes" in this

1 Section shall be construed to apply to the administration,
2 payment, and remittance of all fees under this Section. For
3 purposes of any fee imposed under subsection (d-6), 4% of the
4 fee, penalty, and interest received by the Department in the
5 first 12 months that the fee is collected and enforced by the
6 Department and 2% of the fee, penalty, and interest following
7 the first 12 months shall be deposited into the Tax Compliance
8 and Administration Fund and shall be used by the Department,
9 subject to appropriation, to cover the costs of the Department.
10 No retailers' discount shall apply to any fee imposed under
11 subsection (d-6).

12 (d-8) No item of titled property shall be subject to both
13 the higher rate approved by referendum, as authorized under
14 subsection (d-5), and any fee imposed under subsection (d-6) or
15 (d-7).

16 (d-9) (Blank).

17 (d-10) (Blank).

18 (e) A certificate of registration issued by the State
19 Department of Revenue to a retailer under the Retailers'
20 Occupation Tax Act or under the Service Occupation Tax Act
21 shall permit the registrant to engage in a business that is
22 taxed under the tax imposed under paragraphs (b), (c) or (d) of
23 this Section and no additional registration shall be required
24 under the tax. A certificate issued under the Use Tax Act or
25 the Service Use Tax Act shall be applicable with regard to any
26 tax imposed under paragraph (c) of this Section.

1 (f) (Blank).

2 (g) Any ordinance imposing or discontinuing any tax under
3 this Section shall be adopted and a certified copy thereof
4 filed with the Department on or before June 1, whereupon the
5 Department of Revenue shall proceed to administer and enforce
6 this Section on behalf of the Metro East Mass Transit District
7 as of September 1 next following such adoption and filing.
8 Beginning January 1, 1992, an ordinance or resolution imposing
9 or discontinuing the tax hereunder shall be adopted and a
10 certified copy thereof filed with the Department on or before
11 the first day of July, whereupon the Department shall proceed
12 to administer and enforce this Section as of the first day of
13 October next following such adoption and filing. Beginning
14 January 1, 1993, except as provided in subsection (d-5) of this
15 Section, an ordinance or resolution imposing or discontinuing
16 the tax hereunder shall be adopted and a certified copy thereof
17 filed with the Department on or before the first day of
18 October, whereupon the Department shall proceed to administer
19 and enforce this Section as of the first day of January next
20 following such adoption and filing, or, beginning January 1,
21 2004, on or before the first day of April, whereupon the
22 Department shall proceed to administer and enforce this Section
23 as of the first day of July next following the adoption and
24 filing.

25 (h) Except as provided in subsection (d-7.1), the State
26 Department of Revenue shall, upon collecting any taxes as

1 provided in this Section, pay the taxes over to the State
2 Treasurer as trustee for the District. The taxes shall be held
3 in a trust fund outside the State Treasury.

4 As soon as possible after the first day of each month,
5 beginning January 1, 2011, upon certification of the Department
6 of Revenue, the Comptroller shall order transferred, and the
7 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
8 local sales tax increment, as defined in the Innovation
9 Development and Economy Act, collected under this Section
10 during the second preceding calendar month for sales within a
11 STAR bond district. The Department shall make this
12 certification only if the local mass transit district imposes a
13 tax on real property as provided in the definition of "local
14 sales taxes" under the Innovation Development and Economy Act.

15 After the monthly transfer to the STAR Bonds Revenue Fund,
16 on or before the 25th day of each calendar month, the State
17 Department of Revenue shall prepare and certify to the
18 Comptroller of the State of Illinois the amount to be paid to
19 the District, which shall be the amount (not including credit
20 memoranda) collected under this Section during the second
21 preceding calendar month by the Department plus an amount the
22 Department determines is necessary to offset any amounts that
23 were erroneously paid to a different taxing body, and not
24 including any amount equal to the amount of refunds made during
25 the second preceding calendar month by the Department on behalf
26 of the District, and not including any amount that the

1 Department determines is necessary to offset any amounts that
2 were payable to a different taxing body but were erroneously
3 paid to the District, and less any amounts that are transferred
4 to the STAR Bonds Revenue Fund. Within 10 days after receipt by
5 the Comptroller of the certification of the amount to be paid
6 to the District, the Comptroller shall cause an order to be
7 drawn for payment for the amount in accordance with the
8 direction in the certification.

9 (Source: P.A. 98-298, eff. 8-9-13.)

10 Section 45. The Regional Transportation Authority Act is
11 amended by changing Section 4.03 as follows:

12 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

13 Sec. 4.03. Taxes.

14 (a) In order to carry out any of the powers or purposes of
15 the Authority, the Board may by ordinance adopted with the
16 concurrence of 12 of the then Directors, impose throughout the
17 metropolitan region any or all of the taxes provided in this
18 Section. Except as otherwise provided in this Act, taxes
19 imposed under this Section and civil penalties imposed incident
20 thereto shall be collected and enforced by the State Department
21 of Revenue. The Department shall have the power to administer
22 and enforce the taxes and to determine all rights for refunds
23 for erroneous payments of the taxes. Nothing in this amendatory
24 Act of the 95th General Assembly is intended to invalidate any

1 taxes currently imposed by the Authority. The increased vote
2 requirements to impose a tax shall only apply to actions taken
3 after the effective date of this amendatory Act of the 95th
4 General Assembly.

5 (b) The Board may impose a public transportation tax upon
6 all persons engaged in the metropolitan region in the business
7 of selling at retail motor fuel for operation of motor vehicles
8 upon public highways. The tax shall be at a rate not to exceed
9 5% of the gross receipts from the sales of motor fuel in the
10 course of the business. As used in this Act, the term "motor
11 fuel" shall have the same meaning as in the Motor Fuel Tax Law.
12 The Board may provide for details of the tax. The provisions of
13 any tax shall conform, as closely as may be practicable, to the
14 provisions of the Municipal Retailers Occupation Tax Act,
15 including without limitation, conformity to penalties with
16 respect to the tax imposed and as to the powers of the State
17 Department of Revenue to promulgate and enforce rules and
18 regulations relating to the administration and enforcement of
19 the provisions of the tax imposed, except that reference in the
20 Act to any municipality shall refer to the Authority and the
21 tax shall be imposed only with regard to receipts from sales of
22 motor fuel in the metropolitan region, at rates as limited by
23 this Section.

24 (c) In connection with the tax imposed under paragraph (b)
25 of this Section the Board may impose a tax upon the privilege
26 of using in the metropolitan region motor fuel for the

1 operation of a motor vehicle upon public highways, the tax to
2 be at a rate not in excess of the rate of tax imposed under
3 paragraph (b) of this Section. The Board may provide for
4 details of the tax.

5 (d) The Board may impose a motor vehicle parking tax upon
6 the privilege of parking motor vehicles at off-street parking
7 facilities in the metropolitan region at which a fee is
8 charged, and may provide for reasonable classifications in and
9 exemptions to the tax, for administration and enforcement
10 thereof and for civil penalties and refunds thereunder and may
11 provide criminal penalties thereunder, the maximum penalties
12 not to exceed the maximum criminal penalties provided in the
13 Retailers' Occupation Tax Act. The Authority may collect and
14 enforce the tax itself or by contract with any unit of local
15 government. The State Department of Revenue shall have no
16 responsibility for the collection and enforcement unless the
17 Department agrees with the Authority to undertake the
18 collection and enforcement. As used in this paragraph, the term
19 "parking facility" means a parking area or structure having
20 parking spaces for more than 2 vehicles at which motor vehicles
21 are permitted to park in return for an hourly, daily, or other
22 periodic fee, whether publicly or privately owned, but does not
23 include parking spaces on a public street, the use of which is
24 regulated by parking meters.

25 (e) The Board may impose a Regional Transportation
26 Authority Retailers' Occupation Tax upon all persons engaged in

1 the business of selling tangible personal property at retail in
2 the metropolitan region. In Cook County the tax rate shall be
3 1.25% of the gross receipts from sales of food for human
4 consumption that is to be consumed off the premises where it is
5 sold (other than alcoholic beverages, soft drinks and food that
6 has been prepared for immediate consumption) and prescription
7 and nonprescription medicines, drugs, medical appliances and
8 insulin, urine testing materials, syringes and needles used by
9 diabetics, and 1% of the gross receipts from other taxable
10 sales made in the course of that business. In DuPage, Kane,
11 Lake, McHenry, and Will Counties, the tax rate shall be 0.75%
12 of the gross receipts from all taxable sales made in the course
13 of that business. The tax imposed under this Section and all
14 civil penalties that may be assessed as an incident thereof
15 shall be collected and enforced by the State Department of
16 Revenue. The Department shall have full power to administer and
17 enforce this Section; to collect all taxes and penalties so
18 collected in the manner hereinafter provided; and to determine
19 all rights to credit memoranda arising on account of the
20 erroneous payment of tax or penalty hereunder. In the
21 administration of, and compliance with this Section, the
22 Department and persons who are subject to this Section shall
23 have the same rights, remedies, privileges, immunities, powers
24 and duties, and be subject to the same conditions,
25 restrictions, limitations, penalties, exclusions, exemptions
26 and definitions of terms, and employ the same modes of

1 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
2 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
3 therein other than the State rate of tax), 2c, 3 (except as to
4 the disposition of taxes and penalties collected), 4, 5, 5a,
5 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8,
6 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
7 Section 3-7 of the Uniform Penalty and Interest Act, as fully
8 as if those provisions were set forth herein.

9 Persons subject to any tax imposed under the authority
10 granted in this Section may reimburse themselves for their
11 seller's tax liability hereunder by separately stating the tax
12 as an additional charge, which charge may be stated in
13 combination in a single amount with State taxes that sellers
14 are required to collect under the Use Tax Act, under any
15 bracket schedules the Department may prescribe.

16 Whenever the Department determines that a refund should be
17 made under this Section to a claimant instead of issuing a
18 credit memorandum, the Department shall notify the State
19 Comptroller, who shall cause the warrant to be drawn for the
20 amount specified, and to the person named, in the notification
21 from the Department. The refund shall be paid by the State
22 Treasurer out of the Regional Transportation Authority tax fund
23 established under paragraph (n) of this Section.

24 If a tax is imposed under this subsection (e), a tax shall
25 also be imposed under subsections (f) and (g) of this Section.

26 For the purpose of determining whether a tax authorized

1 under this Section is applicable, a retail sale by a producer
2 of coal or other mineral mined in Illinois, is a sale at retail
3 at the place where the coal or other mineral mined in Illinois
4 is extracted from the earth. This paragraph does not apply to
5 coal or other mineral when it is delivered or shipped by the
6 seller to the purchaser at a point outside Illinois so that the
7 sale is exempt under the Federal Constitution as a sale in
8 interstate or foreign commerce.

9 Notwithstanding any other provision of law, for the purpose
10 of determining whether a tax authorized under this Section is
11 applicable, a retail sale of fuel used by an aircraft shall be
12 deemed to be a retail sale at the place where the fuel is
13 delivered to the aircraft. For the purposes of this paragraph,
14 "fuel" has the meaning given to that term in Section 1.19 of
15 the Motor Fuel Tax Law.

16 No tax shall be imposed or collected under this subsection
17 on the sale of a motor vehicle in this State to a resident of
18 another state if that motor vehicle will not be titled in this
19 State.

20 Nothing in this Section shall be construed to authorize the
21 Regional Transportation Authority to impose a tax upon the
22 privilege of engaging in any business that under the
23 Constitution of the United States may not be made the subject
24 of taxation by this State.

25 (f) If a tax has been imposed under paragraph (e), a
26 Regional Transportation Authority Service Occupation Tax shall

1 also be imposed upon all persons engaged, in the metropolitan
2 region in the business of making sales of service, who as an
3 incident to making the sales of service, transfer tangible
4 personal property within the metropolitan region, either in the
5 form of tangible personal property or in the form of real
6 estate as an incident to a sale of service. In Cook County, the
7 tax rate shall be: (1) 1.25% of the serviceman's cost price of
8 food prepared for immediate consumption and transferred
9 incident to a sale of service subject to the service occupation
10 tax by an entity licensed under the Hospital Licensing Act, the
11 Nursing Home Care Act, the Specialized Mental Health
12 Rehabilitation Act of 2013, or the ID/DD Community Care Act
13 that is located in the metropolitan region; (2) 1.25% of the
14 selling price of food for human consumption that is to be
15 consumed off the premises where it is sold (other than
16 alcoholic beverages, soft drinks and food that has been
17 prepared for immediate consumption) and prescription and
18 nonprescription medicines, drugs, medical appliances and
19 insulin, urine testing materials, syringes and needles used by
20 diabetics; and (3) 1% of the selling price from other taxable
21 sales of tangible personal property transferred. In DuPage,
22 Kane, Lake, McHenry and Will Counties the rate shall be 0.75%
23 of the selling price of all tangible personal property
24 transferred.

25 The tax imposed under this paragraph and all civil
26 penalties that may be assessed as an incident thereof shall be

1 collected and enforced by the State Department of Revenue. The
2 Department shall have full power to administer and enforce this
3 paragraph; to collect all taxes and penalties due hereunder; to
4 dispose of taxes and penalties collected in the manner
5 hereinafter provided; and to determine all rights to credit
6 memoranda arising on account of the erroneous payment of tax or
7 penalty hereunder. In the administration of and compliance with
8 this paragraph, the Department and persons who are subject to
9 this paragraph shall have the same rights, remedies,
10 privileges, immunities, powers and duties, and be subject to
11 the same conditions, restrictions, limitations, penalties,
12 exclusions, exemptions and definitions of terms, and employ the
13 same modes of procedure, as are prescribed in Sections 1a-1, 2,
14 2a, 3 through 3-50 (in respect to all provisions therein other
15 than the State rate of tax), 4 (except that the reference to
16 the State shall be to the Authority), 5, 7, 8 (except that the
17 jurisdiction to which the tax shall be a debt to the extent
18 indicated in that Section 8 shall be the Authority), 9 (except
19 as to the disposition of taxes and penalties collected, and
20 except that the returned merchandise credit for this tax may
21 not be taken against any State tax), 10, 11, 12 (except the
22 reference therein to Section 2b of the Retailers' Occupation
23 Tax Act), 13 (except that any reference to the State shall mean
24 the Authority), the first paragraph of Section 15, 16, 17, 18,
25 19 and 20 of the Service Occupation Tax Act and Section 3-7 of
26 the Uniform Penalty and Interest Act, as fully as if those

1 provisions were set forth herein.

2 Persons subject to any tax imposed under the authority
3 granted in this paragraph may reimburse themselves for their
4 serviceman's tax liability hereunder by separately stating the
5 tax as an additional charge, that charge may be stated in
6 combination in a single amount with State tax that servicemen
7 are authorized to collect under the Service Use Tax Act, under
8 any bracket schedules the Department may prescribe.

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

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

21 (g) If a tax has been imposed under paragraph (e), a tax
22 shall also be imposed upon the privilege of using in the
23 metropolitan region, any item of tangible personal property
24 that is purchased outside the metropolitan region at retail
25 from a retailer, and that is titled or registered with an
26 agency of this State's government. In Cook County the tax rate

1 shall be 1% of the selling price of the tangible personal
2 property, as "selling price" is defined in the Use Tax Act. In
3 DuPage, Kane, Lake, McHenry and Will counties the tax rate
4 shall be 0.75% of the selling price of the tangible personal
5 property, as "selling price" is defined in the Use Tax Act. The
6 tax shall be collected from persons whose Illinois address for
7 titling or registration purposes is given as being in the
8 metropolitan region. The tax shall be collected by the
9 Department of Revenue for the Regional Transportation
10 Authority. The tax must be paid to the State, or an exemption
11 determination must be obtained from the Department of Revenue,
12 before the title or certificate of registration for the
13 property may be issued. The tax or proof of exemption may be
14 transmitted to the Department by way of the State agency with
15 which, or the State officer with whom, the tangible personal
16 property must be titled or registered if the Department and the
17 State agency or State officer determine that this procedure
18 will expedite the processing of applications for title or
19 registration.

20 The Department shall have full power to administer and
21 enforce this paragraph; to collect all taxes, penalties and
22 interest due hereunder; to dispose of taxes, penalties and
23 interest collected in the manner hereinafter provided; and to
24 determine all rights to credit memoranda or refunds arising on
25 account of the erroneous payment of tax, penalty or interest
26 hereunder. In the administration of and compliance with this

1 paragraph, the Department and persons who are subject to this
2 paragraph shall have the same rights, remedies, privileges,
3 immunities, powers and duties, and be subject to the same
4 conditions, restrictions, limitations, penalties, exclusions,
5 exemptions and definitions of terms and employ the same modes
6 of procedure, as are prescribed in Sections 2 (except the
7 definition of "retailer maintaining a place of business in this
8 State"), 3 through 3-80 (except provisions pertaining to the
9 State rate of tax, and except provisions concerning collection
10 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,
11 19 (except the portions pertaining to claims by retailers and
12 except the last paragraph concerning refunds), 20, 21 and 22 of
13 the Use Tax Act, and are not inconsistent with this paragraph,
14 as fully as if those provisions were set forth herein.

15 Whenever the Department determines that a refund should be
16 made under this paragraph to a claimant instead of issuing a
17 credit memorandum, the Department shall notify the State
18 Comptroller, who shall cause the order to be drawn for the
19 amount specified, and to the person named in the notification
20 from the Department. The refund shall be paid by the State
21 Treasurer out of the Regional Transportation Authority tax fund
22 established under paragraph (n) of this Section.

23 (h) The Authority may impose a replacement vehicle tax of
24 \$50 on any passenger car as defined in Section 1-157 of the
25 Illinois Vehicle Code purchased within the metropolitan region
26 by or on behalf of an insurance company to replace a passenger

1 car of an insured person in settlement of a total loss claim.
2 The tax imposed may not become effective before the first day
3 of the month following the passage of the ordinance imposing
4 the tax and receipt of a certified copy of the ordinance by the
5 Department of Revenue. The Department of Revenue shall collect
6 the tax for the Authority in accordance with Sections 3-2002
7 and 3-2003 of the Illinois Vehicle Code.

8 The Department shall immediately pay over to the State
9 Treasurer, ex officio, as trustee, all taxes collected
10 hereunder.

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

19 After the monthly transfer to the STAR Bonds Revenue Fund,
20 on or before the 25th day of each calendar month, the
21 Department shall prepare and certify to the Comptroller the
22 disbursement of stated sums of money to the Authority. The
23 amount to be paid to the Authority shall be the amount
24 collected hereunder during the second preceding calendar month
25 by the Department, less any amount determined by the Department
26 to be necessary for the payment of refunds, and less any

1 amounts that are transferred to the STAR Bonds Revenue Fund.
2 Within 10 days after receipt by the Comptroller of the
3 disbursement certification to the Authority provided for in
4 this Section to be given to the Comptroller by the Department,
5 the Comptroller shall cause the orders to be drawn for that
6 amount in accordance with the directions contained in the
7 certification.

8 (i) The Board may not impose any other taxes except as it
9 may from time to time be authorized by law to impose.

10 (j) A certificate of registration issued by the State
11 Department of Revenue to a retailer under the Retailers'
12 Occupation Tax Act or under the Service Occupation Tax Act
13 shall permit the registrant to engage in a business that is
14 taxed under the tax imposed under paragraphs (b), (e), (f) or
15 (g) of this Section and no additional registration shall be
16 required under the tax. A certificate issued under the Use Tax
17 Act or the Service Use Tax Act shall be applicable with regard
18 to any tax imposed under paragraph (c) of this Section.

19 (k) The provisions of any tax imposed under paragraph (c)
20 of this Section shall conform as closely as may be practicable
21 to the provisions of the Use Tax Act, including without
22 limitation conformity as to penalties with respect to the tax
23 imposed and as to the powers of the State Department of Revenue
24 to promulgate and enforce rules and regulations relating to the
25 administration and enforcement of the provisions of the tax
26 imposed. The taxes shall be imposed only on use within the

1 metropolitan region and at rates as provided in the paragraph.

2 (l) The Board in imposing any tax as provided in paragraphs
3 (b) and (c) of this Section, shall, after seeking the advice of
4 the State Department of Revenue, provide means for retailers,
5 users or purchasers of motor fuel for purposes other than those
6 with regard to which the taxes may be imposed as provided in
7 those paragraphs to receive refunds of taxes improperly paid,
8 which provisions may be at variance with the refund provisions
9 as applicable under the Municipal Retailers Occupation Tax Act.
10 The State Department of Revenue may provide for certificates of
11 registration for users or purchasers of motor fuel for purposes
12 other than those with regard to which taxes may be imposed as
13 provided in paragraphs (b) and (c) of this Section to
14 facilitate the reporting and nontaxability of the exempt sales
15 or uses.

16 (m) Any ordinance imposing or discontinuing any tax under
17 this Section shall be adopted and a certified copy thereof
18 filed with the Department on or before June 1, whereupon the
19 Department of Revenue shall proceed to administer and enforce
20 this Section on behalf of the Regional Transportation Authority
21 as of September 1 next following such adoption and filing.
22 Beginning January 1, 1992, an ordinance or resolution imposing
23 or discontinuing the tax hereunder shall be adopted and a
24 certified copy thereof filed with the Department on or before
25 the first day of July, whereupon the Department shall proceed
26 to administer and enforce this Section as of the first day of

1 October next following such adoption and filing. Beginning
2 January 1, 1993, an ordinance or resolution imposing,
3 increasing, decreasing, or discontinuing the tax hereunder
4 shall be adopted and a certified copy thereof filed with the
5 Department, whereupon the Department shall proceed to
6 administer and enforce this Section as of the first day of the
7 first month to occur not less than 60 days following such
8 adoption and filing. Any ordinance or resolution of the
9 Authority imposing a tax under this Section and in effect on
10 August 1, 2007 shall remain in full force and effect and shall
11 be administered by the Department of Revenue under the terms
12 and conditions and rates of tax established by such ordinance
13 or resolution until the Department begins administering and
14 enforcing an increased tax under this Section as authorized by
15 this amendatory Act of the 95th General Assembly. The tax rates
16 authorized by this amendatory Act of the 95th General Assembly
17 are effective only if imposed by ordinance of the Authority.

18 (n) The State Department of Revenue shall, upon collecting
19 any taxes as provided in this Section, pay the taxes over to
20 the State Treasurer as trustee for the Authority. The taxes
21 shall be held in a trust fund outside the State Treasury. On or
22 before the 25th day of each calendar month, the State
23 Department of Revenue shall prepare and certify to the
24 Comptroller of the State of Illinois and to the Authority (i)
25 the amount of taxes collected in each County other than Cook
26 County in the metropolitan region, (ii) the amount of taxes

1 collected within the City of Chicago, and (iii) the amount
2 collected in that portion of Cook County outside of Chicago,
3 each amount less the amount necessary for the payment of
4 refunds to taxpayers located in those areas described in items
5 (i), (ii), and (iii). Within 10 days after receipt by the
6 Comptroller of the certification of the amounts, the
7 Comptroller shall cause an order to be drawn for the payment of
8 two-thirds of the amounts certified in item (i) of this
9 subsection to the Authority and one-third of the amounts
10 certified in item (i) of this subsection to the respective
11 counties other than Cook County and the amount certified in
12 items (ii) and (iii) of this subsection to the Authority.

13 In addition to the disbursement required by the preceding
14 paragraph, an allocation shall be made in July 1991 and each
15 year thereafter to the Regional Transportation Authority. The
16 allocation shall be made in an amount equal to the average
17 monthly distribution during the preceding calendar year
18 (excluding the 2 months of lowest receipts) and the allocation
19 shall include the amount of average monthly distribution from
20 the Regional Transportation Authority Occupation and Use Tax
21 Replacement Fund. The distribution made in July 1992 and each
22 year thereafter under this paragraph and the preceding
23 paragraph shall be reduced by the amount allocated and
24 disbursed under this paragraph in the preceding calendar year.
25 The Department of Revenue shall prepare and certify to the
26 Comptroller for disbursement the allocations made in

1 accordance with this paragraph.

2 (o) Failure to adopt a budget ordinance or otherwise to
3 comply with Section 4.01 of this Act or to adopt a Five-year
4 Capital Program or otherwise to comply with paragraph (b) of
5 Section 2.01 of this Act shall not affect the validity of any
6 tax imposed by the Authority otherwise in conformity with law.

7 (p) At no time shall a public transportation tax or motor
8 vehicle parking tax authorized under paragraphs (b), (c) and
9 (d) of this Section be in effect at the same time as any
10 retailers' occupation, use or service occupation tax
11 authorized under paragraphs (e), (f) and (g) of this Section is
12 in effect.

13 Any taxes imposed under the authority provided in
14 paragraphs (b), (c) and (d) shall remain in effect only until
15 the time as any tax authorized by paragraphs (e), (f) or (g) of
16 this Section are imposed and becomes effective. Once any tax
17 authorized by paragraphs (e), (f) or (g) is imposed the Board
18 may not reimpose taxes as authorized in paragraphs (b), (c) and
19 (d) of the Section unless any tax authorized by paragraphs (e),
20 (f) or (g) of this Section becomes ineffective by means other
21 than an ordinance of the Board.

22 (q) Any existing rights, remedies and obligations
23 (including enforcement by the Regional Transportation
24 Authority) arising under any tax imposed under paragraphs (b),
25 (c) or (d) of this Section shall not be affected by the
26 imposition of a tax under paragraphs (e), (f) or (g) of this

1 Section.

2 (Source: P.A. 97-38, eff. 6-28-11; 97-227, eff. 1-1-12; 97-813,
3 eff. 7-13-12; 98-104, eff. 7-22-13.)

4 Section 50. The Water Commission Act of 1985 is amended by
5 changing Section 4 as follows:

6 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

7 Sec. 4. Taxes.

8 (a) The board of commissioners of any county water
9 commission may, by ordinance, impose throughout the territory
10 of the commission any or all of the taxes provided in this
11 Section for its corporate purposes. However, no county water
12 commission may impose any such tax unless the commission
13 certifies the proposition of imposing the tax to the proper
14 election officials, who shall submit the proposition to the
15 voters residing in the territory at an election in accordance
16 with the general election law, and the proposition has been
17 approved by a majority of those voting on the proposition.

18 The proposition shall be in the form provided in Section 5
19 or shall be substantially in the following form:

20 -----

21 Shall the (insert corporate
22 name of county water commission)
23 impose (state type of tax or
24 taxes to be imposed) at the

YES

NO

1 rate of 1/4%?

2 -----

3 Taxes imposed under this Section and civil penalties
4 imposed incident thereto shall be collected and enforced by the
5 State Department of Revenue. The Department shall have the
6 power to administer and enforce the taxes and to determine all
7 rights for refunds for erroneous payments of the taxes.

8 (b) The board of commissioners may impose a County Water
9 Commission Retailers' Occupation Tax upon all persons engaged
10 in the business of selling tangible personal property at retail
11 in the territory of the commission at a rate of 1/4% of the
12 gross receipts from the sales made in the course of such
13 business within the territory. The tax imposed under this
14 paragraph and all civil penalties that may be assessed as an
15 incident thereof shall be collected and enforced by the State
16 Department of Revenue. The Department shall have full power to
17 administer and enforce this paragraph; to collect all taxes and
18 penalties due hereunder; to dispose of taxes and penalties so
19 collected in the manner hereinafter provided; and to determine
20 all rights to credit memoranda arising on account of the
21 erroneous payment of tax or penalty hereunder. In the
22 administration of, and compliance with, this paragraph, the
23 Department and persons who are subject to this paragraph shall
24 have the same rights, remedies, privileges, immunities, powers
25 and duties, and be subject to the same conditions,
26 restrictions, limitations, penalties, exclusions, exemptions

1 and definitions of terms, and employ the same modes of
2 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
3 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
4 therein other than the State rate of tax except that food for
5 human consumption that is to be consumed off the premises where
6 it is sold (other than alcoholic beverages, soft drinks, and
7 food that has been prepared for immediate consumption) and
8 prescription and nonprescription medicine, drugs, medical
9 appliances and insulin, urine testing materials, syringes, and
10 needles used by diabetics, for human use, shall not be subject
11 to tax hereunder), 2c, 3 (except as to the disposition of taxes
12 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,
13 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12 and 13 of the
14 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
15 Penalty and Interest Act, as fully as if those provisions were
16 set forth herein.

17 Persons subject to any tax imposed under the authority
18 granted in this paragraph may reimburse themselves for their
19 seller's tax liability hereunder by separately stating the tax
20 as an additional charge, which charge may be stated in
21 combination, in a single amount, with State taxes that sellers
22 are required to collect under the Use Tax Act and under
23 subsection (e) of Section 4.03 of the Regional Transportation
24 Authority Act, in accordance with such bracket schedules as the
25 Department may prescribe.

26 Whenever the Department determines that a refund should be

1 made under this paragraph to a claimant instead of issuing a
2 credit memorandum, the Department shall notify the State
3 Comptroller, who shall cause the warrant 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 a county water commission tax fund established
7 under paragraph (g) of this Section.

8 For the purpose of determining whether a tax authorized
9 under this paragraph is applicable, a retail sale by a producer
10 of coal or other mineral mined in Illinois is a sale at retail
11 at the place where the coal or other mineral mined in Illinois
12 is extracted from the earth. This paragraph does not apply to
13 coal or other mineral when it is delivered or shipped by the
14 seller to the purchaser at a point outside Illinois so that the
15 sale is exempt under the Federal Constitution as a sale in
16 interstate or foreign commerce.

17 Notwithstanding any other provision of law, for the purpose
18 of determining whether a tax authorized under this Section is
19 applicable, a retail sale of fuel used by an aircraft shall be
20 deemed to be a retail sale at the place where the fuel is
21 delivered to the aircraft. For the purposes of this paragraph,
22 "fuel" has the meaning given to that term in Section 1.19 of
23 the Motor Fuel Tax Law.

24 If a tax is imposed under this subsection (b) a tax shall
25 also be imposed under subsections (c) and (d) of this Section.

26 No tax shall be imposed or collected under this subsection

1 on the sale of a motor vehicle in this State to a resident of
2 another state if that motor vehicle will not be titled in this
3 State.

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

9 (c) If a tax has been imposed under subsection (b), a
10 County Water Commission Service Occupation Tax shall also be
11 imposed upon all persons engaged, in the territory of the
12 commission, in the business of making sales of service, who, as
13 an incident to making the sales of service, transfer tangible
14 personal property within the territory. The tax rate shall be
15 1/4% of the selling price of tangible personal property so
16 transferred within the territory. The tax imposed under this
17 paragraph and all civil penalties that may be assessed as an
18 incident thereof shall be collected and enforced by the State
19 Department of Revenue. The Department shall have full power to
20 administer and enforce this paragraph; to collect all taxes and
21 penalties due hereunder; to dispose of taxes and penalties so
22 collected in the manner hereinafter provided; and to determine
23 all rights to credit memoranda arising on account of the
24 erroneous payment of tax or penalty hereunder. In the
25 administration of, and compliance with, this paragraph, the
26 Department and persons who are subject to this paragraph shall

1 have the same rights, remedies, privileges, immunities, powers
2 and duties, and be subject to the same conditions,
3 restrictions, limitations, penalties, exclusions, exemptions
4 and definitions of terms, and employ the same modes of
5 procedure, as are prescribed in Sections 1a-1, 2 (except that
6 the reference to State in the definition of supplier
7 maintaining a place of business in this State shall mean the
8 territory of the commission), 2a, 3 through 3-50 (in respect to
9 all provisions therein other than the State rate of tax except
10 that food for human consumption that is to be consumed off the
11 premises where it is sold (other than alcoholic beverages, soft
12 drinks, and food that has been prepared for immediate
13 consumption) and prescription and nonprescription medicines,
14 drugs, medical appliances and insulin, urine testing
15 materials, syringes, and needles used by diabetics, for human
16 use, shall not be subject to tax hereunder), 4 (except that the
17 reference to the State shall be to the territory of the
18 commission), 5, 7, 8 (except that the jurisdiction to which the
19 tax shall be a debt to the extent indicated in that Section 8
20 shall be the commission), 9 (except as to the disposition of
21 taxes and penalties collected and except that the returned
22 merchandise credit for this tax may not be taken against any
23 State tax), 10, 11, 12 (except the reference therein to Section
24 2b of the Retailers' Occupation Tax Act), 13 (except that any
25 reference to the State shall mean the territory of the
26 commission), the first paragraph of Section 15, 15.5, 16, 17,

1 18, 19 and 20 of the Service Occupation Tax Act as fully as if
2 those provisions were set forth herein.

3 Persons subject to any tax imposed under the authority
4 granted in this paragraph may reimburse themselves for their
5 serviceman's tax liability hereunder by separately stating the
6 tax as an additional charge, which charge may be stated in
7 combination, in a single amount, with State tax that servicemen
8 are authorized to collect under the Service Use Tax Act, and
9 any tax for which servicemen may be liable under subsection (f)
10 of Sec. 4.03 of the Regional Transportation Authority Act, in
11 accordance with such bracket schedules as the Department may
12 prescribe.

13 Whenever the Department determines that a refund should be
14 made under this paragraph to a claimant instead of issuing a
15 credit memorandum, the Department shall notify the State
16 Comptroller, who shall cause the 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 a county water commission tax fund established
20 under paragraph (g) of this Section.

21 Nothing in this paragraph shall be construed to authorize a
22 county water commission to impose a tax upon the privilege of
23 engaging in any business which under the Constitution of the
24 United States may not be made the subject of taxation by the
25 State.

26 (d) If a tax has been imposed under subsection (b), a tax

1 shall also imposed upon the privilege of using, in the
2 territory of the commission, any item of tangible personal
3 property that is purchased outside the territory at retail from
4 a retailer, and that is titled or registered with an agency of
5 this State's government, at a rate of 1/4% of the selling price
6 of the tangible personal property within the territory, as
7 "selling price" is defined in the Use Tax Act. The tax shall be
8 collected from persons whose Illinois address for titling or
9 registration purposes is given as being in the territory. The
10 tax shall be collected by the Department of Revenue for a
11 county water commission. The tax must be paid to the State, or
12 an exemption determination must be obtained from the Department
13 of Revenue, before the title or certificate of registration for
14 the property may be issued. The tax or proof of exemption may
15 be transmitted to the Department by way of the State agency
16 with which, or the State officer with whom, the tangible
17 personal property must be titled or registered if the
18 Department and the State agency or State officer determine that
19 this procedure will expedite the processing of applications for
20 title or registration.

21 The Department shall have full power to administer and
22 enforce this paragraph; to collect all taxes, penalties and
23 interest due hereunder; to dispose of taxes, penalties and
24 interest so collected in the manner hereinafter provided; and
25 to determine all rights to credit memoranda or refunds arising
26 on account of the erroneous payment of tax, penalty or interest

1 hereunder. In the administration of, and compliance with this
2 paragraph, the Department and persons who are subject to this
3 paragraph shall have the same rights, remedies, privileges,
4 immunities, powers and duties, and be subject to the same
5 conditions, restrictions, limitations, penalties, exclusions,
6 exemptions and definitions of terms and employ the same modes
7 of procedure, as are prescribed in Sections 2 (except the
8 definition of "retailer maintaining a place of business in this
9 State"), 3 through 3-80 (except provisions pertaining to the
10 State rate of tax, and except provisions concerning collection
11 or refunding of the tax by retailers, and except that food for
12 human consumption that is to be consumed off the premises where
13 it is sold (other than alcoholic beverages, soft drinks, and
14 food that has been prepared for immediate consumption) and
15 prescription and nonprescription medicines, drugs, medical
16 appliances and insulin, urine testing materials, syringes, and
17 needles used by diabetics, for human use, shall not be subject
18 to tax hereunder), 4, 11, 12, 12a, 14, 15, 19 (except the
19 portions pertaining to claims by retailers and except the last
20 paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act
21 and Section 3-7 of the Uniform Penalty and Interest Act that
22 are not inconsistent with this paragraph, as fully as if those
23 provisions were set forth herein.

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

1 Comptroller, who shall cause the order to be drawn for the
2 amount specified, and to the person named, in the notification
3 from the Department. The refund shall be paid by the State
4 Treasurer out of a county water commission tax fund established
5 under paragraph (g) of this Section.

6 (e) A certificate of registration issued by the State
7 Department of Revenue to a retailer under the Retailers'
8 Occupation Tax Act or under the Service Occupation Tax Act
9 shall permit the registrant to engage in a business that is
10 taxed under the tax imposed under paragraphs (b), (c) or (d) of
11 this Section and no additional registration shall be required
12 under the tax. A certificate issued under the Use Tax Act or
13 the Service Use Tax Act shall be applicable with regard to any
14 tax imposed under paragraph (c) of this Section.

15 (f) Any ordinance imposing or discontinuing any tax under
16 this Section shall be adopted and a certified copy thereof
17 filed with the Department on or before June 1, whereupon the
18 Department of Revenue shall proceed to administer and enforce
19 this Section on behalf of the county water commission as of
20 September 1 next following the adoption and filing. Beginning
21 January 1, 1992, an ordinance or resolution imposing or
22 discontinuing the tax hereunder shall be adopted and a
23 certified copy thereof filed with the Department on or before
24 the first day of July, whereupon the Department shall proceed
25 to administer and enforce this Section as of the first day of
26 October next following such adoption and filing. Beginning

1 January 1, 1993, an ordinance or resolution imposing or
2 discontinuing the tax hereunder shall be adopted and a
3 certified copy thereof filed with the Department on or before
4 the first day of October, whereupon the Department shall
5 proceed to administer and enforce this Section as of the first
6 day of January next following such adoption and filing.

7 (g) The State Department of Revenue shall, upon collecting
8 any taxes as provided in this Section, pay the taxes over to
9 the State Treasurer as trustee for the commission. The taxes
10 shall be held in a trust fund outside the State Treasury.

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

19 After the monthly transfer to the STAR Bonds Revenue Fund,
20 on or before the 25th day of each calendar month, the State
21 Department of Revenue shall prepare and certify to the
22 Comptroller of the State of Illinois the amount to be paid to
23 the commission, which shall be the amount (not including credit
24 memoranda) collected under this Section during the second
25 preceding calendar month by the Department plus an amount the
26 Department determines is necessary to offset any amounts that

1 were erroneously paid to a different taxing body, and not
2 including any amount equal to the amount of refunds made during
3 the second preceding calendar month by the Department on behalf
4 of the commission, and not including any amount that the
5 Department determines is necessary to offset any amounts that
6 were payable to a different taxing body but were erroneously
7 paid to the commission, and less any amounts that are
8 transferred to the STAR Bonds Revenue Fund. Within 10 days
9 after receipt by the Comptroller of the certification of the
10 amount to be paid to the commission, the Comptroller shall
11 cause an order to be drawn for the payment for the amount in
12 accordance with the direction in the certification.

13 (h) Beginning June 1, 2016, any tax imposed pursuant to
14 this Section may no longer be imposed or collected, unless a
15 continuation of the tax is approved by the voters at a
16 referendum as set forth in this Section.

17 (Source: P.A. 97-333, eff. 8-12-11; 98-298, eff. 8-9-13.)

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.