



Rep. Fred Crespo

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LRB099 11022 HLH 32670 a

1 AMENDMENT TO HOUSE BILL 3492

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 3492 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Hotel Operators' Occupation Tax Act is  
5 amended by changing Section 6 as follows:

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

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

12 1. The name of the operator;

13 2. His residence address and the address of his  
14 principal place of business and the address of the  
15 principal place of business (if that is a different  
16 address) from which he engages in the business of renting,

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

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

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

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

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

14 7. The amount of tax due;

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

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

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

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

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

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

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

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

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

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

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

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

1        Notwithstanding any other provision of law, beginning on  
2 January 1, 2016 and through December 31, 2021, by the fifteenth  
3 day of each month, the mayor of each municipality where a  
4 municipal convention center is located shall certify to the  
5 Department of Commerce and Economic Opportunity and the  
6 Department the amount of any qualified incentives provided by  
7 the municipal convention center during the previous month;  
8 however, in no event may the certified amount submitted on  
9 behalf of any local convention center exceed \$200,000 in any  
10 calendar year. The Department of Commerce and Economic  
11 Opportunity and the Department may each request that the  
12 Auditor General conduct an audit of the accuracy of the  
13 certification. Of the remaining 60% of the amount of total net  
14 proceeds from the tax imposed by subsection (a) of Section 3  
15 after all required deposits into the Illinois Sports Facilities  
16 Fund have been made, the Department shall deposit the certified  
17 amount into the Tourism Promotion Fund. Moneys deposited into  
18 the Tourism Promotion Fund under this paragraph shall be used  
19 by the Department of Commerce and Economic Opportunity to make  
20 grants to municipalities for the purpose of reimbursing the  
21 municipal convention center for the amount of qualified  
22 incentives provided by the convention center. For the purposes  
23 of this paragraph, "municipal convention center" means a  
24 convention or civic center owned by a unit of local government  
25 with contiguous exhibition space ranging between 40,000 and  
26 125,000 square feet. For the purposes of this paragraph,

1 "qualified incentive" means an incentive provided for a  
2 convention, meeting, or trade show that, but for the incentive,  
3 would not have occurred in the State or been retained in the  
4 State. The Department, in coordination with the Department of  
5 Commerce and Economic Opportunity, shall adopt rules to  
6 implement the changes pursuant to this paragraph.

7       Of the remaining 60% of the amount of total net proceeds  
8 prior to August 1, 2011 from the tax imposed by subsection (a)  
9 of Section 3 after all required deposits in the Illinois Sports  
10 Facilities Fund, the amount equal to 8% of the net revenue  
11 realized from this Act plus an amount equal to 8% of the net  
12 revenue realized from any tax imposed under Section 4.05 of the  
13 Chicago World's Fair-1992 Authority Act during the preceding  
14 month shall be deposited in the Local Tourism Fund each month  
15 for purposes authorized by Section 605-705 of the Department of  
16 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of  
17 the remaining 60% of the amount of total net proceeds beginning  
18 on August 1, 2011 from the tax imposed by subsection (a) of  
19 Section 3 after all required deposits in the Illinois Sports  
20 Facilities Fund, an amount equal to 8% of the net revenue  
21 realized from this Act plus an amount equal to 8% of the net  
22 revenue realized from any tax imposed under Section 4.05 of the  
23 Chicago World's Fair-1992 Authority Act during the preceding  
24 month shall be deposited as follows: 18% of such amount shall  
25 be deposited into the Chicago Travel Industry Promotion Fund  
26 for the purposes described in subsection (n) of Section 5 of

1 the Metropolitan Pier and Exposition Authority Act and the  
2 remaining 82% of such amount shall be deposited into the Local  
3 Tourism Fund each month for purposes authorized by Section  
4 605-705 of the Department of Commerce and Economic Opportunity  
5 Law. Beginning on August 1, 1999 and ending on July 31, 2011,  
6 an amount equal to 4.5% of the net revenue realized from the  
7 Hotel Operators' Occupation Tax Act during the preceding month  
8 shall be deposited into the International Tourism Fund for the  
9 purposes authorized in Section 605-707 of the Department of  
10 Commerce and Economic Opportunity Law. Beginning on August 1,  
11 2011, an amount equal to 4.5% of the net revenue realized from  
12 this Act during the preceding month shall be deposited as  
13 follows: 55% of such amount shall be deposited into the Chicago  
14 Travel Industry Promotion Fund for the purposes described in  
15 subsection (n) of Section 5 of the Metropolitan Pier and  
16 Exposition Authority Act and the remaining 45% of such amount  
17 deposited into the International Tourism Fund for the purposes  
18 authorized in Section 605-707 of the Department of Commerce and  
19 Economic Opportunity Law. "Net revenue realized for a month"  
20 means the revenue collected by the State under that Act during  
21 the previous month less the amount paid out during that same  
22 month as refunds to taxpayers for overpayment of liability  
23 under that Act.

24 After making all these deposits, all other proceeds of the  
25 tax imposed under subsection (a) of Section 3 shall be  
26 deposited in the General Revenue Fund in the State Treasury.



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

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

23 If the annual information return required by this Section  
24 is not filed when and as required the taxpayer shall be liable  
25 for a penalty in an amount determined in accordance with  
26 Section 3-4 of the Uniform Penalty and Interest Act until such

1 return is filed as required, the penalty to be assessed and  
2 collected in the same manner as any other penalty provided for  
3 in this Act.

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

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

16 (Source: P.A. 97-617, eff. 10-26-11.)

17 Section 10. The Illinois Promotion Act is amended by  
18 changing Section 4a as follows:

19 (20 ILCS 665/4a) (from Ch. 127, par. 200-24a)

20 Sec. 4a. Funds.

21 (1) All moneys deposited in the Tourism Promotion Fund  
22 pursuant to this subsection are allocated to the Department for  
23 utilization, as appropriated, in the performance of its powers  
24 under Section 4; except that during fiscal year 2013, the

1 Department shall reserve \$9,800,000 of the total funds  
2 available for appropriation in the Tourism Promotion Fund for  
3 appropriation to the Historic Preservation Agency for the  
4 operation of the Abraham Lincoln Presidential Library and  
5 Museum and State historic sites.

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

19 (1.1) (Blank).

20 (2) As soon as possible after the first day of each month,  
21 beginning July 1, 1997, upon certification of the Department of  
22 Revenue, the Comptroller shall order transferred and the  
23 Treasurer shall transfer from the General Revenue Fund to the  
24 Tourism Promotion Fund an amount equal to 8% of the net revenue  
25 realized from the Hotel Operators' Occupation Tax plus an  
26 amount equal to 8% of the net revenue realized from any tax

1 imposed under Section 4.05 of the Chicago World's Fair-1992  
2 Authority Act during the preceding month. "Net revenue realized  
3 for a month" means the revenue collected by the State under  
4 that Act during the previous month less the amount paid out  
5 during that same month as refunds to taxpayers for overpayment  
6 of liability under that Act.

7 All monies deposited in the Tourism Promotion Fund under  
8 this subsection (2) shall be used solely as provided in this  
9 subsection to advertise and promote tourism throughout  
10 Illinois. Appropriations of monies deposited in the Tourism  
11 Promotion Fund pursuant to this subsection (2) shall be used  
12 solely for advertising to promote tourism, including but not  
13 limited to advertising production and direct advertisement  
14 costs, but shall not be used to employ any additional staff,  
15 finance any individual event, or lease, rent or purchase any  
16 physical facilities. The Department shall coordinate its  
17 advertising under this subsection (2) with other public and  
18 private entities in the State engaged in similar promotion  
19 activities. Print or electronic media production made pursuant  
20 to this subsection (2) for advertising promotion shall not  
21 contain or include the physical appearance of or reference to  
22 the name or position of any public officer. "Public officer"  
23 means a person who is elected to office pursuant to statute, or  
24 who is appointed to an office which is established, and the  
25 qualifications and duties of which are prescribed, by statute,  
26 to discharge a public duty for the State or any of its

1 political subdivisions.

2 (3) Notwithstanding anything in this Section to the  
3 contrary, amounts transferred from the General Revenue Fund to  
4 the Tourism Promotion Fund pursuant to this Section shall not  
5 exceed \$26,300,000 in State fiscal year 2012.

6 (4) The Department shall make grants, pursuant to Section 6  
7 of the Hotel Operators' Occupation Tax Act, from the Tourism  
8 Promotion Fund to a municipality where a municipal convention  
9 center is located for the purpose of reimbursing expenditures  
10 paid by the municipal convention center in providing qualified  
11 incentives. The terms "municipal convention center" and  
12 "qualified incentive" shall have the same meanings given to  
13 those terms in Section 6 of the Hotel Operators' Occupation Tax  
14 Act. As part of the grant application process, and in addition  
15 to the certification required by Section 6 of the Hotel  
16 Operators' Occupation Tax Act, the mayor of the municipality  
17 shall certify (1) the net proceeds received under the Hotel  
18 Operators' Occupation Tax Act for the renting, leasing, or  
19 letting of hotel rooms in the municipality for the month in  
20 which the convention, meeting, or trade show occurs and (2) the  
21 average of the net proceeds received under the Hotel Operators'  
22 Occupation Tax Act for the renting, leasing, or letting of  
23 hotel rooms in the municipality for the same month in the 3  
24 immediately preceding years.

25 If the Department or the Department of Revenue determines  
26 that qualified incentive funds, in whole or in part, were

1 disbursed by means other than in accordance with the standards  
2 of this Section and Section 6 of the Hotel Operators'  
3 Occupation Tax Act, then the amount transferred to the Tourism  
4 Promotion Fund shall be reduced during the next subsequent  
5 transfer in direct proportion to that amount determined to be  
6 in violation of the terms set forth in this Section.

7 (Source: P.A. 97-641, eff. 12-19-11; 97-732, eff. 6-30-12.)

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