

SB3458



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB3458

Introduced 11/30/2016, by Sen. Tim Bivins

SYNOPSIS AS INTRODUCED:

35 ILCS 145/9.1 new

Amends the Hotel Operators' Occupation Tax Act. Provides that organizations that (i) are tax exempt under Section 501(c)(3) of the Internal Revenue Code and (ii) rent, lease, or let rooms in a hotel located on property that is exempt from taxation under the Property Tax Code are exempt from the provisions of the Act. Effective immediately.

LRB099 24090 HLH 51736 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Hotel Operators' Occupation Tax Act is
5 amended by adding Section 9.1 as follows:

6 (35 ILCS 145/9.1 new)

7 Sec. 9.1. Tax exempt organizations. Organizations that (i)
8 are tax exempt under Section 501(c)(3) of the Internal Revenue
9 Code and (ii) rent, lease, or let rooms in a hotel located on
10 property that is exempt from taxation under Article 15 of the
11 Property Tax Code are exempt from the provisions of this Act.

12 Section 99. Effective date. This Act takes effect upon
13 becoming law.