

1 AN ACT in relation to taxation.

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

4 Section 5. The Automobile Renting Occupation and Use Tax  
5 Act is amended by adding Section 4.5 as follows:

6 (35 ILCS 155/4.5 new)

7 Sec. 4.5. Rental car surcharge. A surcharge of \$5 is  
8 imposed upon the privilege of using, in this State, an  
9 automobile that is rented from a rentor at a car rental  
10 counter at an airport located within this State. The  
11 surcharge shall be stated as a district item, collected, and  
12 paid to the Department in the same manner as provided with  
13 respect to the tax imposed by this Act. The amounts  
14 collected under this Section must be deposited into the  
15 Common School Fund.

16 Section 99. Effective date. This Act takes effect upon  
17 becoming law.