

AN ACT concerning revenue.

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

Section 5. The Parking Excise Tax Act is amended by changing Section 10-20 as follows:

(35 ILCS 525/10-20)

Sec. 10-20. Exemptions. The tax imposed by this Act shall not apply to:

(1) Parking ~~parking~~ in a parking area or garage operated by the federal government or its instrumentalities that has been issued an active tax exemption number by the Department under Section 1g of the Retailers' Occupation Tax Act; for this exemption to apply, the parking area or garage must be operated by the federal government or its instrumentalities; the exemption under this paragraph (1) does not apply if the parking area or garage is operated by a third party, whether under a lease or other contractual arrangement, or any other manner whatsoever. ~~†~~

(2) Residential ~~residential~~ off-street parking for home or apartment tenants or condominium occupants, if the arrangement for such parking is provided in the home or apartment lease or in a separate writing between the

landlord and tenant, or in a condominium agreement between the condominium association and the owner, occupant, or guest of a unit, whether the parking charge is payable to the landlord, condominium association, or to the operator of the parking spaces.~~†~~

(3) Parking ~~parking~~ by hospital employees in a parking space that is owned and operated by the hospital for which they work.~~†~~ ~~and~~

(4) Parking ~~parking~~ in a parking area or garage where 3 or fewer motor vehicles are stored, housed, or parked for hire, charge, fee or other valuable consideration, if the operator of the parking area or garage does not act as the operator of more than a total of 3 parking spaces located in the State; if any operator of parking areas or garages, including any facilitator or aggregator, acts as an operator of more than 3 parking spaces in total that are located in the State, then this exemption shall not apply to any of those spaces.

(5) For the duration of the Illinois State Fair or the DuQuoin State Fair, parking in a parking area or garage operated for the use of attendees, vendors, or employees of the State Fair and not otherwise subject to taxation under this Act in the ordinary course of business.

(6) Parking in a parking area or garage operated by the State, a State university created by statute, or a unit of local government that has been issued an active

tax exemption number by the Department under Section 1g of the Retailers' Occupation Tax Act; the parking area or garage must be operated by the State, State university, or unit of local government; the exemption under this paragraph does not apply if the parking area or garage is operated by a third party, whether under a lease or other contractual arrangement, or held in any other manner, unless the parking area or garage is exempt under paragraph (5).

(7) Parking in a parking area or garage owned and operated by a person engaged in the business of renting real estate if the parking area or garage is used by the lessee to park motor vehicles, recreational vehicles, or self-propelled vehicles for the lessee's own use and not for the purpose of subleasing parking spaces for consideration.

(8) The purchase of a parking space by the State, a State university created by statute, or a unit of local government that has been issued an active tax exemption number by the Department under Section 1g of the Retailers' Occupation Tax Act, for use by employees of the State, State university, or unit of local government, provided that the purchase price is paid directly by the governmental entity.

(9) Parking in a parking space leased to a governmental entity that is exempt pursuant to (1) or (6)

when the exempt entity rents or leases the parking spaces in the parking area or garage to the public; the purchase price must be paid by the governmental entity; the exempt governmental entity is exempt from collecting tax subject to the provisions of (1) or (6), as applicable, when renting or leasing the parking spaces to the public.

(Source: P.A. 101-31, eff. 6-28-19.)

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