



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

HB0216

by Rep. Anthony DeLuca

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-20	from Ch. 127, par. 142z-20
55 ILCS 5/5-1006	from Ch. 34, par. 5-1006
55 ILCS 5/5-1006.5	
55 ILCS 5/5-1007	from Ch. 34, par. 5-1007
65 ILCS 5/8-11-1	from Ch. 24, par. 8-11-1
65 ILCS 5/8-11-1.3	from Ch. 24, par. 8-11-1.3
65 ILCS 5/8-11-1.4	from Ch. 24, par. 8-11-1.4
65 ILCS 5/8-11-1.6	
65 ILCS 5/8-11-1.7	
65 ILCS 5/8-11-5	from Ch. 24, par. 8-11-5
70 ILCS 1605/30	
70 ILCS 3610/5.01	from Ch. 111 2/3, par. 355.01
70 ILCS 3615/4.03	from Ch. 111 2/3, par. 704.03
70 ILCS 3720/4	from Ch. 111 2/3, par. 254

Amends the State Finance Act, the Counties Code, the Illinois Municipal Code, the Metro-East Park and Recreation District Act, the Local Mass Transit District Act, the Regional Transportation Authority Act, and the Water Commission Act of 1985. Eliminates certain transfers into the Tax Compliance and Administration Fund.

LRB101 03001 HLH 48009 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning local government.

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

4 Section 5. The State Finance Act is amended by changing  
5 Section 6z-20 as follows:

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

7 Sec. 6z-20. County and Mass Transit District Fund. Of the  
8 money received from the 6.25% general rate (and, beginning July  
9 1, 2000 and through December 31, 2000, the 1.25% rate on motor  
10 fuel and gasohol, and beginning on August 6, 2010 through  
11 August 15, 2010, the 1.25% rate on sales tax holiday items) on  
12 sales subject to taxation under the Retailers' Occupation Tax  
13 Act and Service Occupation Tax Act and paid into the County and  
14 Mass Transit District Fund, distribution to the Regional  
15 Transportation Authority tax fund, created pursuant to Section  
16 4.03 of the Regional Transportation Authority Act, for deposit  
17 therein shall be made based upon the retail sales occurring in  
18 a county having more than 3,000,000 inhabitants. The remainder  
19 shall be distributed to each county having 3,000,000 or fewer  
20 inhabitants based upon the retail sales occurring in each such  
21 county.

22 For the purpose of determining allocation to the local  
23 government unit, a retail sale by a producer of coal or other

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

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

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

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 during the second  
15 preceding calendar month for sales within a STAR bond district  
16 and deposited into the County and Mass Transit District Fund,  
17 ~~less 3% of that amount, which shall be transferred into the Tax~~  
18 ~~Compliance and Administration Fund and shall be used by the~~  
19 ~~Department, subject to appropriation, to cover the costs of the~~  
20 ~~Department in administering the Innovation Development and~~  
21 ~~Economy Act.~~

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 the Regional  
26 Transportation Authority and to named counties, the counties to

1 be those entitled to distribution, as hereinabove provided, of  
2 taxes or penalties paid to the Department during the second  
3 preceding calendar month. The amount to be paid to the Regional  
4 Transportation Authority and each county having 3,000,000 or  
5 fewer inhabitants shall be the amount (not including credit  
6 memoranda) collected during the second preceding calendar  
7 month by the Department and paid into the County and Mass  
8 Transit District Fund, plus an amount the Department determines  
9 is necessary to offset any amounts which were erroneously paid  
10 to a different taxing body, and not including an amount equal  
11 to the amount of refunds made during the second preceding  
12 calendar month by the Department, and not including any amount  
13 which the Department determines is necessary to offset any  
14 amounts which were payable to a different taxing body but were  
15 erroneously paid to the Regional Transportation Authority or  
16 county, and not including any amounts that are transferred to  
17 the STAR Bonds Revenue Fund, ~~less 1.5% of the amount to be paid~~  
18 ~~to the Regional Transportation Authority, which shall be~~  
19 ~~transferred into the Tax Compliance and Administration Fund.~~  
20 ~~The Department, at the time of each monthly disbursement to the~~  
21 ~~Regional Transportation Authority, shall prepare and certify~~  
22 ~~to the State Comptroller the amount to be transferred into the~~  
23 ~~Tax Compliance and Administration Fund under this Section.~~  
24 Within 10 days after receipt, by the Comptroller, of the  
25 disbursement certification to the Regional Transportation  
26 Authority and the 7 counties, ~~and the Tax Compliance and~~

1 ~~Administration Fund~~ provided for in this Section to be given to  
2 the Comptroller by the Department, the Comptroller shall cause  
3 the orders to be drawn for the respective amounts in accordance  
4 with the directions contained in such certification.

5 When certifying the amount of a monthly disbursement to the  
6 Regional Transportation Authority or to a county under this  
7 Section, the Department shall increase or decrease that amount  
8 by an amount necessary to offset any misallocation of previous  
9 disbursements. The offset amount shall be the amount  
10 erroneously disbursed within the 6 months preceding the time a  
11 misallocation is discovered.

12 The provisions directing the distributions from the  
13 special fund in the State Treasury provided for in this Section  
14 and from the Regional Transportation Authority tax fund created  
15 by Section 4.03 of the Regional Transportation Authority Act  
16 shall constitute an irrevocable and continuing appropriation  
17 of all amounts as provided herein. The State Treasurer and  
18 State Comptroller are hereby authorized to make distributions  
19 as provided in this Section.

20 In construing any development, redevelopment, annexation,  
21 preannexation or other lawful agreement in effect prior to  
22 September 1, 1990, which describes or refers to receipts from a  
23 county or municipal retailers' occupation tax, use tax or  
24 service occupation tax which now cannot be imposed, such  
25 description or reference shall be deemed to include the  
26 replacement revenue for such abolished taxes, distributed from

1 the County and Mass Transit District Fund or Local Government  
2 Distributive Fund, as the case may be.

3 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

4 Section 10. The Counties Code is amended by changing  
5 Sections 5-1006, 5-1006.5, and 5-1007 as follows:

6 (55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

7 Sec. 5-1006. Home Rule County Retailers' Occupation Tax  
8 Law. Any county that is a home rule unit may impose a tax upon  
9 all persons engaged in the business of selling tangible  
10 personal property, other than an item of tangible personal  
11 property titled or registered with an agency of this State's  
12 government, at retail in the county on the gross receipts from  
13 such sales made in the course of their business. If imposed,  
14 this tax shall only be imposed in 1/4% increments. On and after  
15 September 1, 1991, this additional tax may not be imposed on  
16 the sales of food for human consumption which is to be consumed  
17 off the premises where it is sold (other than alcoholic  
18 beverages, soft drinks and food which has been prepared for  
19 immediate consumption) and prescription and nonprescription  
20 medicines, drugs, medical appliances and insulin, urine  
21 testing materials, syringes and needles used by diabetics. The  
22 tax imposed by a home rule county pursuant to this Section and  
23 all civil penalties that may be assessed as an incident thereof  
24 shall be collected and enforced by the State Department of

1 Revenue. The certificate of registration that is issued by the  
2 Department to a retailer under the Retailers' Occupation Tax  
3 Act shall permit the retailer to engage in a business that 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 of  
12 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, 1k, 1m, 1n, 2 through 2-65 (in respect to all  
20 provisions therein other than the State rate of tax), 4, 5, 5a,  
21 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,  
22 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act  
23 and Section 3-7 of the Uniform Penalty and Interest Act, as  
24 fully as if those provisions were set forth herein.

25 No tax may be imposed by a home rule county pursuant to  
26 this Section unless the county also imposes a tax at the same



1 rate pursuant to Section 5-1007.

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

9 Whenever the Department determines that a refund should be  
10 made under this Section 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 home rule county retailers' occupation tax  
16 fund.

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

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

1 STAR bond district.

2 After the monthly transfer to the STAR Bonds Revenue Fund,  
3 on or before the 25th day of each calendar month, the  
4 Department shall prepare and certify to the Comptroller the  
5 disbursement of stated sums of money to named counties, the  
6 counties to be those from which retailers have paid taxes or  
7 penalties hereunder to the Department during the second  
8 preceding calendar month. The amount to be paid to each county  
9 shall be the amount (not including credit memoranda) collected  
10 hereunder during the second preceding calendar month by the  
11 Department plus an amount the Department determines is  
12 necessary to offset any amounts that were erroneously paid to a  
13 different taxing body, and not including an amount equal to the  
14 amount of refunds made during the second preceding calendar  
15 month by the Department on behalf of such county, and not  
16 including any amount which the Department determines is  
17 necessary to offset any amounts which were payable to a  
18 different taxing body but were erroneously paid to the county,  
19 and not including any amounts that are transferred to the STAR  
20 Bonds Revenue Fund, ~~less 1.5% of the remainder, which the~~  
21 ~~Department shall transfer into the Tax Compliance and~~  
22 ~~Administration Fund. The Department, at the time of each~~  
23 ~~monthly disbursement to the counties, shall prepare and certify~~  
24 ~~to the State Comptroller the amount to be transferred into the~~  
25 ~~Tax Compliance and Administration Fund under this Section.~~  
26 Within 10 days after receipt, by the Comptroller, of the

1 disbursement certification to the counties ~~and the Tax~~  
2 ~~Compliance and Administration Fund~~ provided for in this Section  
3 to be given to the Comptroller by the Department, the  
4 Comptroller shall cause the orders to be drawn for the  
5 respective amounts in accordance with the directions contained  
6 in the certification.

7 In addition to the disbursement required by the preceding  
8 paragraph, an allocation shall be made in March of each year to  
9 each county that received more than \$500,000 in disbursements  
10 under the preceding paragraph in the preceding calendar year.  
11 The allocation shall be in an amount equal to the average  
12 monthly distribution made to each such county under the  
13 preceding paragraph during the preceding calendar year  
14 (excluding the 2 months of highest receipts). The distribution  
15 made in March of each year subsequent to the year in which an  
16 allocation was made pursuant to this paragraph and the  
17 preceding paragraph shall be reduced by the amount allocated  
18 and disbursed under this paragraph in the preceding calendar  
19 year. The Department shall prepare and certify to the  
20 Comptroller for disbursement the allocations made in  
21 accordance with this paragraph.

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

1 or other mineral when it is delivered or shipped by the seller  
2 to the purchaser at a point outside Illinois so that the sale  
3 is exempt under the United States Constitution as a sale in  
4 interstate or foreign commerce.

5 Nothing in this Section shall be construed to authorize a  
6 county 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 An ordinance or resolution imposing or discontinuing a tax  
10 hereunder or effecting a change in the rate thereof shall be  
11 adopted and a certified copy thereof filed with the Department  
12 on or before the first day of June, whereupon the Department  
13 shall proceed to administer and enforce this Section as of the  
14 first day of September next following such adoption and filing.  
15 Beginning January 1, 1992, an ordinance or resolution imposing  
16 or discontinuing the tax hereunder or effecting a change in the  
17 rate thereof shall be adopted and a certified copy thereof  
18 filed with the Department on or before the first day of July,  
19 whereupon the Department shall proceed to administer and  
20 enforce this Section as of the first day of October next  
21 following such adoption and filing. Beginning January 1, 1993,  
22 an ordinance or resolution imposing or discontinuing the tax  
23 hereunder or effecting a change in the rate thereof shall be  
24 adopted and a certified copy thereof filed with the Department  
25 on or before the first day of October, whereupon the Department  
26 shall proceed to administer and enforce this Section as of the

1 first day of January next following such adoption and filing.  
2 Beginning April 1, 1998, an ordinance or resolution imposing or  
3 discontinuing the tax hereunder or effecting a change in the  
4 rate thereof shall either (i) be adopted and a certified copy  
5 thereof filed with the Department on or before the first day of  
6 April, whereupon the Department shall proceed to administer and  
7 enforce this Section as of the first day of July next following  
8 the adoption and filing; or (ii) be adopted and a certified  
9 copy thereof filed with the Department on or before the first  
10 day of October, whereupon the Department shall proceed to  
11 administer and enforce this Section as of the first day of  
12 January next following the adoption and filing.

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

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

21 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;  
22 100-587, eff. 6-4-18.)

23 (55 ILCS 5/5-1006.5)

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

1           (a) The county board of any county may impose a tax upon  
2 all persons engaged in the business of selling tangible  
3 personal property, other than personal property titled or  
4 registered with an agency of this State's government, at retail  
5 in the county on the gross receipts from the sales made in the  
6 course of business to provide revenue to be used exclusively  
7 for public safety, public facility, or transportation purposes  
8 in that county, if a proposition for the tax has been submitted  
9 to the electors of that county and approved by a majority of  
10 those voting on the question. If imposed, this tax shall be  
11 imposed only in one-quarter percent increments. By resolution,  
12 the county board may order the proposition to be submitted at  
13 any election. If the tax is imposed for transportation purposes  
14 for expenditures for public highways or as authorized under the  
15 Illinois Highway Code, the county board must publish notice of  
16 the existence of its long-range highway transportation plan as  
17 required or described in Section 5-301 of the Illinois Highway  
18 Code and must make the plan publicly available prior to  
19 approval of the ordinance or resolution imposing the tax. If  
20 the tax is imposed for transportation purposes for expenditures  
21 for passenger rail transportation, the county board must  
22 publish notice of the existence of its long-range passenger  
23 rail transportation plan and must make the plan publicly  
24 available prior to approval of the ordinance or resolution  
25 imposing the tax.

26           If a tax is imposed for public facilities purposes, then

1 the name of the project may be included in the proposition at  
2 the discretion of the county board as determined in the  
3 enabling resolution. For example, the "XXX Nursing Home" or the  
4 "YYY Museum".

5 The county clerk shall certify the question to the proper  
6 election authority, who shall submit the proposition at an  
7 election in accordance with the general election law.

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

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

13 As additional information on the ballot below the  
14 question shall appear the following:

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

18 The county board may also opt to establish a sunset  
19 provision at which time the additional sales tax would  
20 cease being collected, if not terminated earlier by a vote  
21 of the county board. If the county board votes to include a  
22 sunset provision, the proposition for public safety  
23 purposes shall be 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) for a period not to

1 exceed (insert number of years)?"

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

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

10 For the purposes of the paragraph, "public safety  
11 purposes" means crime prevention, detention, fire  
12 fighting, police, medical, ambulance, or other emergency  
13 services.

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

15 Beginning on the January 1 or July 1, whichever is  
16 first, that occurs not less than 30 days after May 31, 2015  
17 (the effective date of Public Act 99-4), Adams County may  
18 impose a public safety retailers' occupation tax and  
19 service occupation tax at the rate of 0.25%, as provided in  
20 the referendum approved by the voters on April 7, 2015,  
21 notwithstanding the omission of the additional information  
22 that is otherwise required to be printed on the ballot  
23 below the question pursuant to this item (1).

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

26 "To pay for improvements to roads and other



1 transportation purposes, shall (name of county) be  
2 authorized to impose an increase on its share of local  
3 sales taxes by (insert rate)?"

4 As additional information on the ballot below the  
5 question shall appear the following:

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

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

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

19 As additional information on the ballot below the  
20 question shall appear the following:

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

1           For the purposes of this paragraph, transportation  
2           purposes means construction, maintenance, operation, and  
3           improvement of public highways, any other purpose for which  
4           a county may expend funds under the Illinois Highway Code,  
5           and passenger rail transportation.

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

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

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

12          As additional information on the ballot below the  
13          question shall appear the following:

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

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

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

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. If imposed,  
6 the additional tax would cease being collected at the end  
7 of (insert number of years), if not terminated earlier by a  
8 vote of the county board."

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

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

21           If a majority of the electors voting on the proposition  
22 vote in favor of it, the county may impose the tax. A county  
23 may not submit more than one proposition authorized by this  
24 Section to the electors at any one time.

25           This additional tax may not be imposed on the sales of food  
26 for human consumption that is to be consumed off the premises

1 where it is sold (other than alcoholic beverages, soft drinks,  
2 and food which has been prepared for immediate consumption) and  
3 prescription and non-prescription medicines, drugs, medical  
4 appliances and insulin, urine testing materials, syringes, and  
5 needles used by diabetics. The tax imposed by a county 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 Illinois Department of Revenue and deposited into a special  
9 fund created for that purpose. The certificate of registration  
10 that is issued by the Department to a retailer under the  
11 Retailers' Occupation Tax Act shall permit the retailer to  
12 engage in a business that is taxable without registering  
13 separately with the Department under an ordinance or resolution  
14 under this Section. The Department has full power to administer  
15 and enforce this Section, to collect all taxes and penalties  
16 due under this Section, to dispose of taxes and penalties so  
17 collected in the manner provided in this Section, and to  
18 determine all rights to credit memoranda arising on account of  
19 the erroneous payment of a tax or penalty under this Section.  
20 In the administration of and compliance with this Section, the  
21 Department and persons who are subject to this Section shall  
22 (i) have the same rights, remedies, privileges, immunities,  
23 powers, and duties, (ii) be subject to the same conditions,  
24 restrictions, limitations, penalties, and definitions of  
25 terms, and (iii) employ the same modes of procedure as are  
26 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,

1 1n, 2 through 2-70 (in respect to all provisions contained in  
2 those Sections other than the State rate of tax), 2a, 2b, 2c, 3  
3 (except provisions relating to transaction returns and quarter  
4 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,  
5 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13  
6 of the Retailers' Occupation Tax Act and Section 3-7 of the  
7 Uniform Penalty and Interest Act as if those provisions were  
8 set forth in this Section.

9 Persons subject to any tax imposed under the authority  
10 granted in this Section may reimburse themselves for their  
11 sellers' tax liability by separately stating the tax as an  
12 additional charge, which charge may be stated in combination,  
13 in a single amount, with State tax which sellers are required  
14 to collect under the Use Tax Act, pursuant to such bracketed  
15 schedules as 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 order 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 County Public Safety or Transportation  
23 Retailers' Occupation Tax Fund.

24 (b) If a tax has been imposed under subsection (a), a  
25 service occupation tax shall also be imposed at the same rate  
26 upon all persons engaged, in the county, in the business of

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

1 2c, 3 through 3-50 (in respect to all provisions therein other  
2 than the State rate of tax), 4 (except that the reference to  
3 the State shall be to the county), 5, 7, 8 (except that the  
4 jurisdiction to which the tax shall be a debt to the extent  
5 indicated in that Section 8 shall be the county), 9 (except as  
6 to the disposition of taxes and penalties collected), 10, 11,  
7 12 (except the reference therein to Section 2b of the  
8 Retailers' Occupation Tax Act), 13 (except that any reference  
9 to the State shall mean the county), Section 15, 16, 17, 18, 19  
10 and 20 of the Service Occupation Tax Act and Section 3-7 of the  
11 Uniform Penalty and Interest Act, as fully as if those  
12 provisions were set forth herein.

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

21 Whenever the Department determines that a refund should be  
22 made under this subsection to a claimant instead of issuing a  
23 credit memorandum, the Department shall notify the State  
24 Comptroller, who shall cause the warrant 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 Fund.

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

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

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

21 After the monthly transfer to the STAR Bonds Revenue Fund,  
22 on or before the 25th day of each calendar month, the  
23 Department shall prepare and certify to the Comptroller the  
24 disbursement of stated sums of money to the counties from which  
25 retailers have paid taxes or penalties to the Department during  
26 the second preceding calendar month. The amount to be paid to



1 each county, and deposited by the county into its special fund  
2 created for the purposes of this Section, shall be the amount  
3 (not including credit memoranda) collected under this Section  
4 during the second preceding calendar month by the Department  
5 plus an amount the Department determines is necessary to offset  
6 any amounts that were erroneously paid to a different taxing  
7 body, and not including (i) an amount equal to the amount of  
8 refunds made during the second preceding calendar month by the  
9 Department on behalf of the county, (ii) any amount that the  
10 Department determines is necessary to offset any amounts that  
11 were payable to a different taxing body but were erroneously  
12 paid to the county, and (iii) any amounts that are transferred  
13 to the STAR Bonds Revenue Fund, ~~and (iv) 1.5% of the remainder,~~  
14 ~~which shall be transferred into the Tax Compliance and~~  
15 ~~Administration Fund. The Department, at the time of each~~  
16 ~~monthly disbursement to the counties, shall prepare and certify~~  
17 ~~to the State Comptroller the amount to be transferred into the~~  
18 ~~Tax Compliance and Administration Fund under this subsection.~~  
19 Within 10 days after receipt by the Comptroller of the  
20 disbursement certification to the counties ~~and the Tax~~  
21 ~~Compliance and Administration Fund~~ provided for in this Section  
22 to be given to the Comptroller by the Department, the  
23 Comptroller shall cause the orders to be drawn for the  
24 respective amounts in accordance with directions contained in  
25 the certification.

26 In addition to the disbursement required by the preceding

1 paragraph, an allocation shall be made in March of each year to  
2 each county that received more than \$500,000 in disbursements  
3 under the preceding paragraph in the preceding calendar year.  
4 The allocation shall be in an amount equal to the average  
5 monthly distribution made to each such county under the  
6 preceding paragraph during the preceding calendar year  
7 (excluding the 2 months of highest receipts). The distribution  
8 made in March of each year subsequent to the year in which an  
9 allocation was made pursuant to this paragraph and the  
10 preceding paragraph shall be reduced by the amount allocated  
11 and disbursed under this paragraph in the preceding calendar  
12 year. The Department shall prepare and certify to the  
13 Comptroller for disbursement the allocations made in  
14 accordance with this paragraph.

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

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

1 sale is exempt under the United States Constitution as a sale  
2 in interstate or foreign commerce.

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

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

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

25 Beginning January 1, 2014, the results of any election  
26 authorizing a proposition to impose a tax under this Section or

1 effecting an increase in the rate of tax, along with the  
2 ordinance adopted to impose the tax or increase the rate of the  
3 tax, or any ordinance adopted to lower the rate or discontinue  
4 the tax, shall be certified by the county clerk and filed with  
5 the Illinois Department of Revenue either (i) on or before the  
6 first day of May, whereupon the Department shall proceed to  
7 administer and enforce the tax as of the first day of July next  
8 following the adoption and filing; or (ii) on or before the  
9 first day of October, whereupon the Department shall proceed to  
10 administer and enforce the tax as of the first day of January  
11 next following the adoption and filing.

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

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

21 (i) For purposes of this Section, "public safety" includes,  
22 but is not limited to, crime prevention, detention, fire  
23 fighting, police, medical, ambulance, or other emergency  
24 services. The county may share tax proceeds received under this  
25 Section for public safety purposes, including proceeds  
26 received before August 4, 2009 (the effective date of Public

1 Act 96-124), with any fire protection district located in the  
2 county. For the purposes of this Section, "transportation"  
3 includes, but is not limited to, the construction, maintenance,  
4 operation, and improvement of public highways, any other  
5 purpose for which a county may expend funds under the Illinois  
6 Highway Code, and passenger rail transportation. For the  
7 purposes of this Section, "public facilities purposes"  
8 includes, but is not limited to, the acquisition, development,  
9 construction, reconstruction, rehabilitation, improvement,  
10 financing, architectural planning, and installation of capital  
11 facilities consisting of buildings, structures, and durable  
12 equipment and for the acquisition and improvement of real  
13 property and interest in real property required, or expected to  
14 be required, in connection with the public facilities, for use  
15 by the county for the furnishing of governmental services to  
16 its citizens, including but not limited to museums and nursing  
17 homes.

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

22 (Source: P.A. 99-4, eff. 5-31-15; 99-217, eff. 7-31-15; 99-642,  
23 eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

24 (55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

25 Sec. 5-1007. Home Rule County Service Occupation Tax Law.

1 The corporate authorities of a home rule county may impose a  
2 tax upon all persons engaged, in such county, in the business  
3 of making sales of service at the same rate of tax imposed  
4 pursuant to Section 5-1006 of the selling price of all tangible  
5 personal property transferred by such servicemen either in the  
6 form of tangible personal property or in the form of real  
7 estate as an incident to a sale of service. If imposed, such  
8 tax shall only be imposed in 1/4% increments. On and after  
9 September 1, 1991, this additional tax may not be imposed on  
10 the sales of food for human consumption which is to be consumed  
11 off the premises where it is sold (other than alcoholic  
12 beverages, soft drinks and food which has been prepared for  
13 immediate consumption) and prescription and nonprescription  
14 medicines, drugs, medical appliances and insulin, urine  
15 testing materials, syringes and needles used by diabetics. The  
16 tax imposed by a home rule county pursuant to this Section and  
17 all civil penalties that may be assessed as an incident thereof  
18 shall be collected and enforced by the State Department of  
19 Revenue. The certificate of registration which is issued by the  
20 Department to a retailer under the Retailers' Occupation Tax  
21 Act or under the Service Occupation Tax Act shall permit such  
22 registrant to engage in a business which is taxable under any  
23 ordinance or resolution enacted pursuant to this Section  
24 without registering separately with the Department under such  
25 ordinance or resolution or under this Section. The Department  
26 shall have full power to administer and enforce this Section;

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

26 No tax may be imposed by a home rule county pursuant to

1 this Section unless such county also imposes a tax at the same  
2 rate pursuant to Section 5-1006.

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

11 Whenever the Department determines that a refund should be  
12 made under this Section to a claimant instead of issuing credit  
13 memorandum, the Department shall notify the State Comptroller,  
14 who shall cause the order to be drawn for the amount specified,  
15 and to the person named, in such notification from the  
16 Department. Such refund shall be paid by the State Treasurer  
17 out of the home rule county retailers' 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 counties, the  
7 counties to be those from which suppliers and servicemen have  
8 paid taxes or penalties hereunder to the Department during the  
9 second preceding calendar month. The amount to be paid to each  
10 county shall be the amount (not including credit memoranda)  
11 collected hereunder during the second preceding calendar month  
12 by the Department, and not including an amount equal to the  
13 amount of refunds made during the second preceding calendar  
14 month by the Department on behalf of such county, and not  
15 including any amounts that are transferred to the STAR Bonds  
16 Revenue Fund, ~~less 1.5% of the remainder, which the Department~~  
17 ~~shall transfer into the Tax Compliance and Administration Fund.~~  
18 ~~The Department, at the time of each monthly disbursement to the~~  
19 ~~counties, shall prepare and certify to the State Comptroller~~  
20 ~~the amount to be transferred into the Tax Compliance and~~  
21 ~~Administration Fund under this Section.~~ Within 10 days after  
22 receipt, by the Comptroller, of the disbursement certification  
23 to the counties ~~and the Tax Compliance and Administration Fund~~  
24 provided for in this Section to be given to the Comptroller by  
25 the Department, the Comptroller shall cause the orders to be  
26 drawn for the respective amounts in accordance with the

1 directions contained in such certification.

2 In addition to the disbursement required by the preceding  
3 paragraph, an allocation shall be made in each year to each  
4 county which received more than \$500,000 in disbursements under  
5 the preceding paragraph in the preceding calendar year. The  
6 allocation shall be in an amount equal to the average monthly  
7 distribution made to each such county under the preceding  
8 paragraph during the preceding calendar year (excluding the 2  
9 months of highest receipts). The distribution made in March of  
10 each year subsequent to the year in which an allocation was  
11 made pursuant to this paragraph and the preceding paragraph  
12 shall be reduced by the amount allocated and disbursed under  
13 this paragraph in the preceding calendar year. The Department  
14 shall prepare and certify to the Comptroller for disbursement  
15 the allocations made in accordance with this paragraph.

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

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

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

24 This Section shall be known and may be cited as the Home  
25 Rule County Service Occupation Tax Law.

26 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

1           Section 15. The Illinois Municipal Code is amended by  
2 changing Sections 8-11-1, 8-11-1.3, 8-11-1.4, 8-11-1.6,  
3 8-11-1.7, and 8-11-5 as follows:

4           (65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

5           Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax  
6 Act. The corporate authorities of a home rule municipality may  
7 impose a tax upon all persons engaged in the business of  
8 selling tangible personal property, other than an item of  
9 tangible personal property titled or registered with an agency  
10 of this State's government, at retail in the municipality on  
11 the gross receipts from these sales made in the course of such  
12 business. If imposed, the tax shall only be imposed in 1/4%  
13 increments. On and after September 1, 1991, this additional tax  
14 may not be imposed on the sales of food for human consumption  
15 that is to be consumed off the premises where it is sold (other  
16 than 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. The tax imposed by a home rule municipality under  
21 this Section and all civil penalties that may be assessed as an  
22 incident of the tax shall be collected and enforced by the  
23 State Department of Revenue. The certificate of registration  
24 that is issued by the Department to a retailer under the

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

25 No tax may be imposed by a home rule municipality under  
26 this Section unless the municipality also imposes a tax at the

1 same rate under Section 8-11-5 of this Act.

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

9 Whenever the Department determines that a refund should be  
10 made under this Section 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 home rule municipal retailers' occupation  
16 tax fund.

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

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

1 STAR bond district.

2 After the monthly transfer to the STAR Bonds Revenue Fund,  
3 on or before the 25th day of each calendar month, the  
4 Department shall prepare and certify to the Comptroller the  
5 disbursement of stated sums of money to named municipalities,  
6 the municipalities to be those from which retailers have paid  
7 taxes or penalties hereunder to the Department during the  
8 second preceding calendar month. The amount to be paid to each  
9 municipality shall be the amount (not including credit  
10 memoranda) collected hereunder during the second preceding  
11 calendar month by the Department plus an amount the Department  
12 determines is necessary to offset any amounts that were  
13 erroneously paid to a different taxing body, and not including  
14 an amount equal to the amount of refunds made during the second  
15 preceding calendar month by the Department on behalf of such  
16 municipality, and not including any amount that the Department  
17 determines is necessary to offset any amounts that were payable  
18 to a 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, ~~less 1.5% of the~~  
21 ~~remainder, which the Department shall transfer into the Tax~~  
22 ~~Compliance and Administration Fund. The Department, at the time~~  
23 ~~of each monthly disbursement to the municipalities, shall~~  
24 ~~prepare and certify to the State Comptroller the amount to be~~  
25 ~~transferred into the Tax Compliance and Administration Fund~~  
26 ~~under this Section. Within 10 days after receipt by the~~

1 Comptroller of the disbursement certification to the  
2 municipalities ~~and the Tax Compliance and Administration Fund~~  
3 provided for in this Section to be given to the Comptroller by  
4 the Department, the Comptroller shall cause the orders to be  
5 drawn for the respective amounts in accordance with the  
6 directions contained in the certification.

7 In addition to the disbursement required by the preceding  
8 paragraph and in order to mitigate delays caused by  
9 distribution procedures, an allocation shall, if requested, be  
10 made within 10 days after January 14, 1991, and in November of  
11 1991 and each year thereafter, to each municipality that  
12 received more than \$500,000 during the preceding fiscal year,  
13 (July 1 through June 30) whether collected by the municipality  
14 or disbursed by the Department as required by this Section.  
15 Within 10 days after January 14, 1991, participating  
16 municipalities shall notify the Department in writing of their  
17 intent to participate. In addition, for the initial  
18 distribution, participating municipalities shall certify to  
19 the Department the amounts collected by the municipality for  
20 each month under its home rule occupation and service  
21 occupation tax during the period July 1, 1989 through June 30,  
22 1990. The allocation within 10 days after January 14, 1991,  
23 shall be in an amount equal to the monthly average of these  
24 amounts, excluding the 2 months of highest receipts. The  
25 monthly average for the period of July 1, 1990 through June 30,  
26 1991 will be determined as follows: the amounts collected by



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

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

25 Nothing in this Section shall be construed to authorize a  
26 municipality to impose a tax upon the privilege of engaging in

1 any business which under the Constitution of the United States  
2 may not be made the subject of taxation by this State.

3 An ordinance or resolution imposing or discontinuing a tax  
4 hereunder or effecting a change in the rate thereof shall be  
5 adopted and a certified copy thereof filed with the Department  
6 on or before the first day of June, whereupon the Department  
7 shall proceed to administer and enforce this Section as of the  
8 first day of September next following the adoption and filing.  
9 Beginning January 1, 1992, an ordinance or resolution imposing  
10 or discontinuing the tax hereunder or effecting a change in the  
11 rate thereof shall be adopted and a certified copy thereof  
12 filed with the Department on or before the first day of July,  
13 whereupon the Department shall proceed to administer and  
14 enforce this Section as of the first day of October next  
15 following such adoption and filing. Beginning January 1, 1993,  
16 an ordinance or resolution imposing or discontinuing the tax  
17 hereunder or effecting a change in the rate thereof shall be  
18 adopted and a certified copy thereof filed with the Department  
19 on or before the first day of October, whereupon the Department  
20 shall proceed to administer and enforce this Section as of the  
21 first day of January next following the adoption and filing.  
22 However, a municipality located in a county with a population  
23 in excess of 3,000,000 that elected to become a home rule unit  
24 at the general primary election in 1994 may adopt an ordinance  
25 or resolution imposing the tax under this Section and file a  
26 certified copy of the ordinance or resolution with the

1 Department on or before July 1, 1994. The Department shall then  
2 proceed to administer and enforce this Section as of October 1,  
3 1994. Beginning April 1, 1998, an ordinance or resolution  
4 imposing or discontinuing the tax hereunder or effecting a  
5 change in the rate thereof shall either (i) be adopted and a  
6 certified copy thereof filed with the Department on or before  
7 the first day of April, whereupon the Department shall proceed  
8 to administer and enforce this Section as of the first day of  
9 July next following the adoption and filing; or (ii) be adopted  
10 and a certified copy thereof filed with the Department on or  
11 before the first day of October, whereupon the Department shall  
12 proceed to administer and enforce this Section as of the first  
13 day of January next following the adoption and filing.

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

20 Any unobligated balance remaining in the Municipal  
21 Retailers' Occupation Tax Fund on December 31, 1989, which fund  
22 was abolished by Public Act 85-1135, and all receipts of  
23 municipal tax as a result of audits of liability periods prior  
24 to January 1, 1990, shall be paid into the Local Government Tax  
25 Fund for distribution as provided by this Section prior to the  
26 enactment of Public Act 85-1135. All receipts of municipal tax

1 as a result of an assessment not arising from an audit, for  
2 liability periods prior to January 1, 1990, shall be paid into  
3 the Local Government Tax Fund for distribution before July 1,  
4 1990, as provided by this Section prior to the enactment of  
5 Public Act 85-1135; and on and after July 1, 1990, all such  
6 receipts shall be distributed as provided in Section 6z-18 of  
7 the State Finance Act.

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

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

13 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;  
14 100-587, eff. 6-4-18.)

15 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

16 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'  
17 Occupation Tax Act. The corporate authorities of a non-home  
18 rule municipality may impose a tax upon all persons engaged in  
19 the business of selling tangible personal property, other than  
20 on an item of tangible personal property which is titled and  
21 registered by an agency of this State's Government, at retail  
22 in the municipality for expenditure on public infrastructure or  
23 for property tax relief or both as defined in Section 8-11-1.2  
24 if approved by referendum as provided in Section 8-11-1.1, of  
25 the gross receipts from such sales made in the course of such

1 business. If the tax is approved by referendum on or after July  
2 14, 2010 (the effective date of Public Act 96-1057), the  
3 corporate authorities of a non-home rule municipality may,  
4 until December 31, 2020, use the proceeds of the tax for  
5 expenditure on municipal operations, in addition to or in lieu  
6 of any expenditure on public infrastructure or for property tax  
7 relief. The tax imposed may not be more than 1% and may be  
8 imposed only in 1/4% increments. The tax may not be imposed on  
9 the sale of food for human consumption that is to be consumed  
10 off the premises where it is sold (other than alcoholic  
11 beverages, soft drinks, and food that has been prepared for  
12 immediate consumption) and prescription and nonprescription  
13 medicines, drugs, medical appliances, and insulin, urine  
14 testing materials, syringes, and needles used by diabetics. The  
15 tax imposed by a municipality pursuant to this Section and all  
16 civil penalties that may be assessed as an incident thereof  
17 shall be collected and enforced by the State Department of  
18 Revenue. The certificate of registration which is issued by the  
19 Department to a retailer under the Retailers' Occupation Tax  
20 Act shall permit such retailer to engage in a business which is  
21 taxable under any ordinance or resolution enacted pursuant to  
22 this Section without registering separately with the  
23 Department under such ordinance or resolution or under this  
24 Section. The Department shall have full power to administer and  
25 enforce this Section; to collect all taxes and penalties due  
26 hereunder; to dispose of taxes and penalties so collected in

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

17 No municipality may impose a tax under this Section unless  
18 the municipality also imposes a tax at the same rate under  
19 Section 8-11-1.4 of this Code.

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

1           Whenever the Department determines that a refund should be  
2 made under this Section to a claimant instead of issuing a  
3 credit memorandum, the Department shall notify the State  
4 Comptroller, who shall cause the order to be drawn for the  
5 amount specified, and to the person named, in such notification  
6 from the Department. Such refund shall be paid by the State  
7 Treasurer out of the non-home rule municipal retailers'  
8 occupation tax fund.

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

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

20           After the monthly transfer to the STAR Bonds Revenue Fund,  
21 on or before the 25th day of each calendar month, the  
22 Department shall prepare and certify to the Comptroller the  
23 disbursement of stated sums of money to named municipalities,  
24 the municipalities to be those from which retailers have paid  
25 taxes or penalties hereunder to the Department during the  
26 second preceding calendar month. The amount to be paid to each

1 municipality shall be the amount (not including credit  
2 memoranda) collected hereunder during the second preceding  
3 calendar month by the Department plus an amount the Department  
4 determines is necessary to offset any amounts which were  
5 erroneously paid to a different taxing body, and not including  
6 an amount equal to the amount of refunds made during the second  
7 preceding calendar month by the Department on behalf of such  
8 municipality, and not including any amount which the Department  
9 determines is necessary to offset any amounts which were  
10 payable to a different taxing body but were erroneously paid to  
11 the municipality, and not including any amounts that are  
12 transferred to the STAR Bonds Revenue Fund, ~~less 1.5% of the~~  
13 ~~remainder, which the Department shall transfer into the Tax~~  
14 ~~Compliance and Administration Fund. The Department, at the time~~  
15 ~~of each monthly disbursement to the municipalities, shall~~  
16 ~~prepare and certify to the State Comptroller the amount to be~~  
17 ~~transferred into the Tax Compliance and Administration Fund~~  
18 ~~under this Section.~~ Within 10 days after receipt, by the  
19 Comptroller, of the disbursement certification to the  
20 municipalities ~~and the Tax Compliance and Administration Fund~~  
21 provided for in this Section to be given to the Comptroller by  
22 the Department, the Comptroller shall cause the orders to be  
23 drawn for the respective amounts in accordance with the  
24 directions contained in such certification.

25 For the purpose of determining the local governmental unit  
26 whose tax is applicable, a retail sale, by a producer of coal



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

8 Nothing in this Section shall be construed to authorize a  
9 municipality 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 this State.

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

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

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

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

26 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;

1 100-587, eff. 6-4-18.)

2 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

3 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation  
4 Tax Act. The corporate authorities of a non-home rule  
5 municipality may impose a tax upon all persons engaged, in such  
6 municipality, in the business of making sales of service for  
7 expenditure on public infrastructure or for property tax relief  
8 or both as defined in Section 8-11-1.2 if approved by  
9 referendum as provided in Section 8-11-1.1, of the selling  
10 price of all tangible personal property transferred by such  
11 servicemen either in the form of tangible personal property or  
12 in the form of real estate as an incident to a sale of service.  
13 If the tax is approved by referendum on or after July 14, 2010  
14 (the effective date of Public Act 96-1057), the corporate  
15 authorities of a non-home rule municipality may, until December  
16 31, 2020, use the proceeds of the tax for expenditure on  
17 municipal operations, in addition to or in lieu of any  
18 expenditure on public infrastructure or for property tax  
19 relief. The tax imposed may not be more than 1% and may be  
20 imposed only in 1/4% increments. The tax may not be imposed on  
21 the sale of food for human consumption that is to be consumed  
22 off the premises where it is sold (other than alcoholic  
23 beverages, soft drinks, and food that has been prepared for  
24 immediate consumption) and prescription and nonprescription  
25 medicines, drugs, medical appliances, and insulin, urine

1 testing materials, syringes, and needles used by diabetics. The  
2 tax imposed by a municipality pursuant to this Section and all  
3 civil penalties that may be assessed as an incident thereof  
4 shall be collected and enforced by the State Department of  
5 Revenue. The certificate of registration which is issued by the  
6 Department to a retailer under the Retailers' Occupation Tax  
7 Act or under the Service Occupation Tax Act shall permit such  
8 registrant to engage in a business which is taxable under any  
9 ordinance or resolution enacted pursuant to this Section  
10 without registering separately with the Department under such  
11 ordinance or resolution or under this Section. The Department  
12 shall have full power to administer and enforce this Section;  
13 to collect all taxes and penalties due hereunder; to dispose of  
14 taxes and penalties so collected in the manner hereinafter  
15 provided, and to determine all rights to credit memoranda  
16 arising on account of the erroneous payment of tax or penalty  
17 hereunder. In the administration of, and compliance with, this  
18 Section the Department and persons who are subject to this  
19 Section shall have the same rights, remedies, privileges,  
20 immunities, powers and duties, and be subject to the same  
21 conditions, restrictions, limitations, penalties and  
22 definitions of terms, and employ the same modes of procedure,  
23 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in  
24 respect to all provisions therein other than the State rate of  
25 tax), 4 (except that the reference to the State shall be to the  
26 taxing municipality), 5, 7, 8 (except that the jurisdiction to

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

12 No municipality may impose a tax under this Section unless  
13 the municipality also imposes a tax at the same rate under  
14 Section 8-11-1.3 of this Code.

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

23 Whenever the Department determines that a refund should be  
24 made under this Section to a claimant instead of issuing credit  
25 memorandum, the Department shall notify the State Comptroller,  
26 who shall cause the order to be drawn for the amount specified,

1 and to the person named, in such notification from the  
2 Department. Such refund shall be paid by the State Treasurer  
3 out of the municipal retailers' occupation tax fund.

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

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

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

1 of such municipality, and not including any amounts that are  
2 transferred to the STAR Bonds Revenue Fund, ~~less 1.5% of the~~  
3 ~~remainder, which the Department shall transfer into the Tax~~  
4 ~~Compliance and Administration Fund. The Department, at the time~~  
5 ~~of each monthly disbursement to the municipalities, shall~~  
6 ~~prepare and certify to the State Comptroller the amount to be~~  
7 ~~transferred into the Tax Compliance and Administration Fund~~  
8 ~~under this Section.~~ Within 10 days after receipt, by the  
9 Comptroller, of the disbursement certification to the  
10 municipalities and ~~7~~ the General Revenue Fund, ~~and the Tax~~  
11 ~~Compliance and Administration Fund~~ provided for in this Section  
12 to be given to the Comptroller by the Department, the  
13 Comptroller shall cause the orders to be drawn for the  
14 respective amounts in accordance with the directions contained  
15 in such certification.

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

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

23 As used in this Section, "municipal" or "municipality"  
24 means or refers to a city, village or incorporated town,  
25 including an incorporated town which has superseded a civil  
26 township.

1           This Section shall be known and may be cited as the  
2 "Non-Home Rule Municipal Service Occupation Tax Act".

3 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

4           (65 ILCS 5/8-11-1.6)

5           Sec. 8-11-1.6. Non-home rule municipal retailers  
6 occupation tax; municipalities between 20,000 and 25,000. The  
7 corporate authorities of a non-home rule municipality with a  
8 population of more than 20,000 but less than 25,000 that has,  
9 prior to January 1, 1987, established a Redevelopment Project  
10 Area that has been certified as a State Sales Tax Boundary and  
11 has issued bonds or otherwise incurred indebtedness to pay for  
12 costs in excess of \$5,000,000, which is secured in part by a  
13 tax increment allocation fund, in accordance with the  
14 provisions of Division 11-74.4 of this Code may, by passage of  
15 an ordinance, impose a tax upon all persons engaged in the  
16 business of selling tangible personal property, other than on  
17 an item of tangible personal property that is titled and  
18 registered by an agency of this State's Government, at retail  
19 in the municipality. This tax may not be imposed on the sales  
20 of food for human consumption that is to be consumed off the  
21 premises where it is sold (other than alcoholic beverages, soft  
22 drinks, and food that has been prepared for immediate  
23 consumption) and prescription and nonprescription medicines,  
24 drugs, medical appliances and insulin, urine testing  
25 materials, syringes, and needles used by diabetics. If imposed,

1 the tax shall only be imposed in .25% increments of the gross  
2 receipts from such sales made in the course of business. Any  
3 tax imposed by a municipality under this Section and all civil  
4 penalties that may be assessed as an incident thereof shall be  
5 collected and enforced by the State Department of Revenue. An  
6 ordinance imposing a tax hereunder or effecting a change in the  
7 rate thereof shall be adopted and a certified copy thereof  
8 filed with the Department on or before the first day of  
9 October, whereupon the Department shall proceed to administer  
10 and enforce this Section as of the first day of January next  
11 following such adoption and filing. The certificate of  
12 registration that is issued by the Department to a retailer  
13 under the Retailers' Occupation Tax Act shall permit the  
14 retailer to engage in a business that is taxable under any  
15 ordinance or resolution enacted under this Section without  
16 registering separately with the Department under the ordinance  
17 or resolution or under this Section. The Department shall have  
18 full power to administer and enforce this Section, to collect  
19 all 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 Section, the  
24 Department and persons who are subject to this Section shall  
25 have the same rights, remedies, privileges, immunities,  
26 powers, and duties, and be subject to the same conditions,



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

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

14 Persons subject to any tax imposed under the authority  
15 granted in this Section may reimburse themselves for their  
16 seller's tax liability hereunder by separately stating the tax  
17 as an additional charge, which charge may be stated in  
18 combination, in a single amount, with State tax which sellers  
19 are required to collect under the Use Tax Act, pursuant to such  
20 bracket 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 Non-Home Rule Municipal Retailers'  
2 Occupation Tax Fund, which is hereby created.

3 The Department shall forthwith pay over to the State  
4 Treasurer, ex officio, as trustee, all taxes and penalties  
5 collected hereunder.

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

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

1 preceding calendar month by the Department on behalf of the  
2 municipality, and not including any amount that the Department  
3 determines is necessary to offset any amounts that were payable  
4 to a different taxing body but were erroneously paid to the  
5 municipality, and not including any amounts that are  
6 transferred to the STAR Bonds Revenue Fund, ~~less 1.5% of the~~  
7 ~~remainder, which the Department shall transfer into the Tax~~  
8 ~~Compliance and Administration Fund. The Department, at the time~~  
9 ~~of each monthly disbursement to the municipalities, shall~~  
10 ~~prepare and certify to the State Comptroller the amount to be~~  
11 ~~transferred into the Tax Compliance and Administration Fund~~  
12 ~~under this Section.~~ Within 10 days after receipt by the  
13 Comptroller of the disbursement certification to the  
14 municipalities ~~and the Tax Compliance and Administration Fund~~  
15 provided for in this Section to be given to the Comptroller by  
16 the Department, the Comptroller shall cause the orders to be  
17 drawn for the respective amounts in accordance with the  
18 directions contained in the certification.

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 federal Constitution as a sale in

1 interstate or foreign commerce.

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

6 When certifying the amount of a monthly disbursement to a  
7 municipality under this Section, the Department shall increase  
8 or decrease the amount by an amount necessary to offset any  
9 misallocation of previous disbursements. The offset amount  
10 shall be the amount erroneously disbursed within the previous 6  
11 months from the time a misallocation is discovered.

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

15 (Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16;  
16 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff.  
17 8-14-18.)

18 (65 ILCS 5/8-11-1.7)

19 Sec. 8-11-1.7. Non-home rule municipal service occupation  
20 tax; municipalities between 20,000 and 25,000. The corporate  
21 authorities of a non-home rule municipality with a population  
22 of more than 20,000 but less than 25,000 as determined by the  
23 last preceding decennial census that has, prior to January 1,  
24 1987, established a Redevelopment Project Area that has been  
25 certified as a State Sales Tax Boundary and has issued bonds or

1 otherwise incurred indebtedness to pay for costs in excess of  
2 \$5,000,000, which is secured in part by a tax increment  
3 allocation fund, in accordance with the provisions of Division  
4 11-74.4 of this Code may, by passage of an ordinance, impose a  
5 tax upon all persons engaged in the municipality in the  
6 business of making sales of service. If imposed, the tax shall  
7 only be imposed in .25% increments of the selling price of all  
8 tangible personal property transferred by such servicemen  
9 either in the form of tangible personal property or in the form  
10 of real estate as an incident to a sale of service. This tax  
11 may not be imposed on the sales of food for human consumption  
12 that is to be consumed off the premises where it is sold (other  
13 than alcoholic beverages, soft drinks, and food that has been  
14 prepared for immediate consumption) and prescription and  
15 nonprescription medicines, drugs, medical appliances and  
16 insulin, urine testing materials, syringes, and needles used by  
17 diabetics. The tax imposed by a municipality under this Section  
18 and all civil penalties that may be assessed as an incident  
19 thereof shall be collected and enforced by the State Department  
20 of Revenue. An ordinance imposing a tax hereunder or effecting  
21 a change in the rate thereof shall be adopted and a certified  
22 copy thereof filed with the Department on or before the first  
23 day of October, whereupon the Department shall proceed to  
24 administer and enforce this Section as of the first day of  
25 January next following such adoption and filing. The  
26 certificate of registration that is issued by the Department to

1 a retailer under the Retailers' Occupation Tax Act or under the  
2 Service Occupation Tax Act shall permit the registrant to  
3 engage in a business that is taxable under any ordinance or  
4 resolution enacted under this Section without registering  
5 separately with the Department under the ordinance or  
6 resolution or under this Section. The Department shall have  
7 full power to administer and enforce this Section, to collect  
8 all taxes and penalties due hereunder, to dispose of taxes and  
9 penalties so collected in a manner hereinafter provided, and to  
10 determine all rights to credit memoranda arising on account of  
11 the erroneous payment of tax or penalty hereunder. In the  
12 administration of and compliance with this Section, the  
13 Department and persons who are subject to this Section shall  
14 have the same rights, remedies, privileges, immunities,  
15 powers, and duties, and be subject to the same conditions,  
16 restrictions, limitations, penalties and definitions of terms,  
17 and employ the same modes of procedure, as are prescribed in  
18 Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all  
19 provisions therein other than the State rate of tax), 4 (except  
20 that the reference to the State shall be to the taxing  
21 municipality), 5, 7, 8 (except that the jurisdiction to which  
22 the tax shall be a debt to the extent indicated in that Section  
23 8 shall be the taxing municipality), 9 (except as to the  
24 disposition of taxes and penalties collected, and except that  
25 the returned merchandise credit for this municipal tax may not  
26 be taken against any State tax), 10, 11, 12, (except the

1 reference therein to Section 2b of the Retailers' Occupation  
2 Tax Act), 13 (except that any reference to the State shall mean  
3 the taxing municipality), the first paragraph of Sections 15,  
4 16, 17, 18, 19, and 20 of the Service Occupation Tax Act and  
5 Section 3-7 of the Uniform Penalty and Interest Act, as fully  
6 as if those provisions were set forth herein.

7 A tax may not be imposed by a municipality under this  
8 Section unless the municipality also imposes a tax at the same  
9 rate under Section 8-11-1.6 of this Act.

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

17 Whenever the Department determines that a refund should be  
18 made under this Section to a claimant instead of issuing credit  
19 memorandum, the Department shall notify the State Comptroller,  
20 who shall cause the order to be drawn for the amount specified,  
21 and to the person named, in such notification from the  
22 Department. The refund shall be paid by the State Treasurer out  
23 of the Non-Home Rule Municipal Retailers' Occupation Tax Fund.

24 The Department shall forthwith pay over to the State  
25 Treasurer, ex officio, as trustee, all taxes and penalties  
26 collected hereunder.

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

9           After the monthly transfer to the STAR Bonds Revenue Fund,  
10 on or before the 25th day of each calendar month, the  
11 Department shall prepare and certify to the Comptroller the  
12 disbursement of stated sums of money to named municipalities,  
13 the municipalities to be those from which suppliers and  
14 servicemen have paid taxes or penalties hereunder to the  
15 Department during the second preceding calendar month. The  
16 amount to be paid to each municipality shall be the amount (not  
17 including credit memoranda) collected hereunder during the  
18 second preceding calendar month by the Department, and not  
19 including an amount equal to the amount of refunds made during  
20 the second preceding calendar month by the Department on behalf  
21 of such municipality, and not including any amounts that are  
22 transferred to the STAR Bonds Revenue Fund, ~~less 1.5% of the~~  
23 ~~remainder, which the Department shall transfer into the Tax~~  
24 ~~Compliance and Administration Fund. The Department, at the time~~  
25 ~~of each monthly disbursement to the municipalities, shall~~  
26 ~~prepare and certify to the State Comptroller the amount to be~~



1 ~~transferred into the Tax Compliance and Administration Fund~~  
2 ~~under this Section.~~ Within 10 days after receipt by the  
3 Comptroller of the disbursement certification to the  
4 municipalities, ~~the Tax Compliance and Administration Fund,~~  
5 and the General Revenue Fund, provided for in this Section to  
6 be given to the Comptroller by the Department, the Comptroller  
7 shall cause the orders to be drawn for the respective amounts  
8 in accordance with the directions contained in the  
9 certification.

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

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

20 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;  
21 100-863, eff. 8-14-18.)

22 (65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

23 Sec. 8-11-5. Home Rule Municipal Service Occupation Tax  
24 Act. The corporate authorities of a home rule municipality may  
25 impose a tax upon all persons engaged, in such municipality, in

1 the business of making sales of service at the same rate of tax  
2 imposed pursuant to Section 8-11-1, of the selling price of all  
3 tangible personal property transferred by such servicemen  
4 either in the form of tangible personal property or in the form  
5 of real estate as an incident to a sale of service. If imposed,  
6 such tax shall only be imposed in 1/4% increments. On and after  
7 September 1, 1991, this additional tax may not be imposed on  
8 the sales of food for human consumption which is to be consumed  
9 off the premises where it is sold (other than alcoholic  
10 beverages, soft drinks and food which has been prepared for  
11 immediate consumption) and prescription and nonprescription  
12 medicines, drugs, medical appliances and insulin, urine  
13 testing materials, syringes and needles used by diabetics. The  
14 tax imposed by a home rule municipality pursuant to this  
15 Section and all civil penalties that may be assessed as an  
16 incident thereof shall be collected and enforced by the State  
17 Department of Revenue. The certificate of registration which is  
18 issued by the Department to a retailer under the Retailers'  
19 Occupation Tax Act or under the Service Occupation Tax Act  
20 shall permit such registrant to engage in a business which is  
21 taxable under any ordinance or resolution enacted pursuant to  
22 this Section without registering separately with the  
23 Department under such ordinance or resolution or under this  
24 Section. The Department shall have full power to administer and  
25 enforce this Section; to collect all taxes and penalties due  
26 hereunder; to dispose of taxes and penalties so collected in

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

26 No tax may be imposed by a home rule municipality pursuant

1 to this Section unless such municipality also imposes a tax at  
2 the same rate pursuant to Section 8-11-1 of this Act.

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

11 Whenever the Department determines that a refund should be  
12 made under this Section to a claimant instead of issuing credit  
13 memorandum, the Department shall notify the State Comptroller,  
14 who shall cause the order to be drawn for the amount specified,  
15 and to the person named, in such notification from the  
16 Department. Such refund shall be paid by the State Treasurer  
17 out of the home rule municipal retailers' 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 suppliers and  
8 servicemen have paid taxes or penalties hereunder to the  
9 Department during the second preceding calendar month. The  
10 amount to be paid to each municipality shall be the amount (not  
11 including credit memoranda) collected hereunder during the  
12 second preceding calendar month by the Department, and not  
13 including an amount equal to the amount of refunds made during  
14 the second preceding calendar month by the Department on behalf  
15 of such municipality, and not including any amounts that are  
16 transferred to the STAR Bonds Revenue Fund, ~~less 1.5% of the~~  
17 ~~remainder, which the Department shall transfer into the Tax~~  
18 ~~Compliance and Administration Fund. The Department, at the time~~  
19 ~~of each monthly disbursement to the municipalities, shall~~  
20 ~~prepare and certify to the State Comptroller the amount to be~~  
21 ~~transferred into the Tax Compliance and Administration Fund~~  
22 ~~under this Section.~~ Within 10 days after receipt, by the  
23 Comptroller, of the disbursement certification to the  
24 municipalities ~~and the Tax Compliance and Administration Fund~~  
25 provided for in this Section to be given to the Comptroller by  
26 the Department, the Comptroller shall cause the orders to be

1 drawn for the respective amounts in accordance with the  
2 directions contained in such certification.

3 In addition to the disbursement required by the preceding  
4 paragraph and in order to mitigate delays caused by  
5 distribution procedures, an allocation shall, if requested, be  
6 made within 10 days after January 14, 1991, and in November of  
7 1991 and each year thereafter, to each municipality that  
8 received more than \$500,000 during the preceding fiscal year,  
9 (July 1 through June 30) whether collected by the municipality  
10 or disbursed by the Department as required by this Section.  
11 Within 10 days after January 14, 1991, participating  
12 municipalities shall notify the Department in writing of their  
13 intent to participate. In addition, for the initial  
14 distribution, participating municipalities shall certify to  
15 the Department the amounts collected by the municipality for  
16 each month under its home rule occupation and service  
17 occupation tax during the period July 1, 1989 through June 30,  
18 1990. The allocation within 10 days after January 14, 1991,  
19 shall be in an amount equal to the monthly average of these  
20 amounts, excluding the 2 months of highest receipts. Monthly  
21 average for the period of July 1, 1990 through June 30, 1991  
22 will be determined as follows: the amounts collected by the  
23 municipality under its home rule occupation and service  
24 occupation tax during the period of July 1, 1990 through  
25 September 30, 1990, plus amounts collected by the Department  
26 and paid to such municipality through June 30, 1991, excluding

1 the 2 months of highest receipts. The monthly average for each  
2 subsequent period of July 1 through June 30 shall be an amount  
3 equal to the monthly distribution made to each such  
4 municipality under the preceding paragraph during this period,  
5 excluding the 2 months of highest receipts. The distribution  
6 made in November 1991 and each year thereafter under this  
7 paragraph and the preceding paragraph shall be reduced by the  
8 amount allocated and disbursed under this paragraph in the  
9 preceding period of July 1 through June 30. The Department  
10 shall prepare and certify to the Comptroller for disbursement  
11 the allocations made in accordance with this paragraph.

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

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

1 enforce this Section as of the first day of October next  
2 following such adoption and filing. Beginning January 1, 1993,  
3 an ordinance or resolution imposing or discontinuing the tax  
4 hereunder or effecting a change in the rate thereof shall be  
5 adopted and a certified copy thereof filed with the Department  
6 on or before the first day of October, whereupon the Department  
7 shall proceed to administer and enforce this Section as of the  
8 first day of January next following such adoption and filing.  
9 However, a municipality located in a county with a population  
10 in excess of 3,000,000 that elected to become a home rule unit  
11 at the general primary election in 1994 may adopt an ordinance  
12 or resolution imposing the tax under this Section and file a  
13 certified copy of the ordinance or resolution with the  
14 Department on or before July 1, 1994. The Department shall then  
15 proceed to administer and enforce this Section as of October 1,  
16 1994. Beginning April 1, 1998, an ordinance or resolution  
17 imposing or discontinuing the tax hereunder or effecting a  
18 change in the rate thereof shall either (i) be adopted and a  
19 certified copy thereof filed with the Department on or before  
20 the first day of April, whereupon the Department shall proceed  
21 to administer and enforce this Section as of the first day of  
22 July next following the adoption and filing; or (ii) be adopted  
23 and a certified copy thereof filed with the Department on or  
24 before the first day of October, whereupon the Department shall  
25 proceed to administer and enforce this Section as of the first  
26 day of January next following the adoption and filing.



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

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

18 This Section shall be known and may be cited as the Home  
19 Rule Municipal Service Occupation Tax Act.

20 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

21 Section 20. The Metro-East Park and Recreation District Act  
22 is amended by changing Section 30 as follows:

23 (70 ILCS 1605/30)

24 Sec. 30. Taxes.

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

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

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

17 Persons subject to any tax imposed under the authority  
18 granted in this Section may reimburse themselves for their  
19 sellers' tax liability by separately stating the tax as an  
20 additional charge, which charge may be stated in combination,  
21 in a single amount, with State tax which sellers are required  
22 to collect under the Use Tax Act, pursuant to such bracketed  
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 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 State Metro-East Park and Recreation  
5 District Fund.

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

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

21 Persons subject to any tax imposed under the authority  
22 granted in this subsection may reimburse themselves for their  
23 serviceman's 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 that servicemen are  
26 authorized to collect under the Service Use Tax Act, in

1 accordance with such bracket schedules as the Department may  
2 prescribe.

3 Whenever the Department determines that a refund should be  
4 made under this subsection to a claimant instead of issuing a  
5 credit memorandum, the Department shall notify the State  
6 Comptroller, who shall cause the warrant 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 State Metro-East Park and Recreation  
10 District Fund.

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

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

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

1 STAR bond district. The Department shall make this  
2 certification only if the Metro East Park and Recreation  
3 District imposes a tax on real property as provided in the  
4 definition of "local sales taxes" under the Innovation  
5 Development and Economy Act.

6 After the monthly transfer to the STAR Bonds Revenue Fund,  
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 pursuant to Section 35 of  
10 this Act to the District from which retailers have paid taxes  
11 or penalties to the Department during the second preceding  
12 calendar month. The amount to be paid to the District shall be  
13 the amount (not including credit memoranda) collected under  
14 this Section during the second preceding calendar month by the  
15 Department plus an amount the Department determines is  
16 necessary to offset any amounts that were erroneously paid to a  
17 different taxing body, and not including (i) an amount equal to  
18 the amount of refunds made during the second preceding calendar  
19 month by the Department on behalf of the District, (ii) any  
20 amount that the Department determines is necessary to offset  
21 any amounts that were payable to a different taxing body but  
22 were erroneously paid to the District, and (iii) any amounts  
23 that are transferred to the STAR Bonds Revenue Fund, ~~and (iv)~~  
24 ~~1.5% of the remainder, which the Department shall transfer into~~  
25 ~~the Tax Compliance and Administration Fund. The Department, at~~  
26 ~~the time of each monthly disbursement to the District, shall~~

1 ~~prepare and certify to the State Comptroller the amount to be~~  
2 ~~transferred into the Tax Compliance and Administration Fund~~  
3 ~~under this subsection.~~ Within 10 days after receipt by the  
4 Comptroller of the disbursement certification to the District  
5 ~~and the Tax Compliance and Administration Fund~~ provided for in  
6 this Section to be given to the Comptroller by the Department,  
7 the Comptroller shall cause the orders to be drawn for the  
8 respective amounts in accordance with directions contained in  
9 the certification.

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

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

23 (f) An ordinance imposing a tax under this Section or an  
24 ordinance extending the imposition of a tax to an additional  
25 county or counties shall be certified by the board and filed  
26 with the Department of Revenue either (i) on or before the



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

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

13 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;  
14 100-587, eff. 6-4-18.)

15 Section 25. The Local Mass Transit District Act is amended  
16 by changing Section 5.01 as follows:

17 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

18 Sec. 5.01. Metro East Mass Transit District; use and  
19 occupation taxes.

20 (a) The Board of Trustees of any Metro East Mass Transit  
21 District may, by ordinance adopted with the concurrence of  
22 two-thirds of the then trustees, impose throughout the District  
23 any or all of the taxes and fees provided in this Section. All  
24 taxes and fees imposed under this Section shall be used only

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

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

1 are subject to this Section 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 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65  
7 (in respect to all provisions therein other than the State rate  
8 of tax), 2c, 3 (except as to the disposition of taxes and  
9 penalties collected), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,  
10 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, 13, and 14 of  
11 the Retailers' Occupation Tax Act and Section 3-7 of the  
12 Uniform Penalty and Interest Act, as fully as if those  
13 provisions were set forth herein.

14 Persons subject to any tax imposed under the Section may  
15 reimburse themselves for their seller's tax liability  
16 hereunder by separately stating the tax as an additional  
17 charge, which charge may be stated in combination, in a single  
18 amount, with State taxes that sellers are required to collect  
19 under the Use Tax Act, in accordance with such bracket  
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 warrant 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 Metro East Mass Transit District tax fund  
2 established under paragraph (h) of this Section.

3 If a tax is imposed under this subsection (b), a tax shall  
4 also be imposed under subsections (c) and (d) 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 other mineral mined in Illinois, is a sale at retail  
8 at the place where the coal or other mineral mined in Illinois  
9 is extracted from the earth. This paragraph does not apply to  
10 coal or other mineral when it is delivered or shipped by the  
11 seller to the purchaser at a point outside Illinois so that the  
12 sale is exempt under the Federal Constitution as a sale in  
13 interstate or foreign commerce.

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

18 Nothing in this Section shall be construed to authorize the  
19 Metro East Mass Transit District to impose a tax upon the  
20 privilege of engaging in any business which under the  
21 Constitution of the United States may not be made the subject  
22 of taxation by this State.

23 (c) If a tax has been imposed under subsection (b), a Metro  
24 East Mass Transit District Service Occupation Tax shall also be  
25 imposed upon all persons engaged, in the district, in the  
26 business of making sales of service, who, as an incident to

1 making those sales of service, transfer tangible personal  
2 property within the District, either in the form of tangible  
3 personal property or in the form of real estate as an incident  
4 to a sale of service. The tax rate shall be 1/4%, or as  
5 authorized under subsection (d-5) of this Section, of the  
6 selling price of tangible personal property so transferred  
7 within the district. The tax imposed under this paragraph and  
8 all civil penalties that may be assessed as an incident thereof  
9 shall be collected and enforced by the State Department of  
10 Revenue. The Department shall have full power to administer and  
11 enforce this paragraph; to collect all taxes and penalties due  
12 hereunder; to dispose of taxes and penalties so collected in  
13 the manner hereinafter provided; and to determine all rights to  
14 credit memoranda arising on account of the erroneous payment of  
15 tax or penalty hereunder. In the administration of, and  
16 compliance with this paragraph, the Department and persons who  
17 are subject to this paragraph shall have the same rights,  
18 remedies, privileges, immunities, powers and duties, and be  
19 subject to the same conditions, restrictions, limitations,  
20 penalties, exclusions, exemptions and definitions of terms and  
21 employ the same modes of procedure as are prescribed in  
22 Sections 1a-1, 2 (except that the reference to State in the  
23 definition of supplier maintaining a place of business in this  
24 State shall mean the Authority), 2a, 3 through 3-50 (in respect  
25 to all provisions therein other than the State rate of tax), 4  
26 (except that the reference to the State shall be to the

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

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

21 Whenever the Department determines that a refund should be  
22 made under this paragraph to a claimant instead of issuing a  
23 credit memorandum, the Department shall notify the State  
24 Comptroller, who shall cause the warrant 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 Metro East Mass Transit District tax fund  
2 established under paragraph (h) of this Section.

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

7 (d) If a tax has been imposed under subsection (b), a Metro  
8 East Mass Transit District Use Tax shall also be imposed upon  
9 the privilege of using, in the district, any item of tangible  
10 personal property that is purchased outside the district at  
11 retail from a retailer, and that is titled or registered with  
12 an agency of this State's government, at a rate of 1/4%, or as  
13 authorized under subsection (d-5) of this Section, of the  
14 selling price of the tangible personal property within the  
15 District, as "selling price" is defined in the Use Tax Act. The  
16 tax shall be collected from persons whose Illinois address for  
17 titling or registration purposes is given as being in the  
18 District. The tax shall be collected by the Department of  
19 Revenue for the Metro East Mass Transit District. The tax must  
20 be paid to the State, or an exemption determination must be  
21 obtained from the Department of Revenue, before the title or  
22 certificate of registration for the property may be issued. The  
23 tax or proof of exemption may be transmitted to the Department  
24 by way of the State agency with which, or the State officer  
25 with whom, the tangible personal property must be titled or  
26 registered if the Department and the State agency or State

1 officer determine that this procedure will expedite the  
2 processing of applications for title or registration.

3 The Department shall have full power to administer and  
4 enforce this paragraph; to collect all taxes, penalties and  
5 interest due hereunder; to dispose of taxes, penalties and  
6 interest so collected in the manner hereinafter provided; and  
7 to determine all rights to credit memoranda or refunds arising  
8 on account of the erroneous payment of tax, penalty or interest  
9 hereunder. In the administration of, and compliance with, this  
10 paragraph, the Department and persons who are subject to this  
11 paragraph shall have the same rights, remedies, privileges,  
12 immunities, powers and duties, and be subject to the same  
13 conditions, restrictions, limitations, penalties, exclusions,  
14 exemptions and definitions of terms and employ the same modes  
15 of procedure, as are prescribed in Sections 2 (except the  
16 definition of "retailer maintaining a place of business in this  
17 State"), 3 through 3-80 (except provisions pertaining to the  
18 State rate of tax, and except provisions concerning collection  
19 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,  
20 19 (except the portions pertaining to claims by retailers and  
21 except the last paragraph concerning refunds), 20, 21 and 22 of  
22 the Use Tax Act and Section 3-7 of the Uniform Penalty and  
23 Interest Act, that are not inconsistent with this paragraph, as  
24 fully as if those provisions were set forth herein.

25 Whenever the Department determines that a refund should be  
26 made under this paragraph to a claimant instead of issuing a



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

7 (d-5) (A) The county board of any county participating in  
8 the Metro East Mass Transit District may authorize, by  
9 ordinance, a referendum on the question of whether the tax  
10 rates for the Metro East Mass Transit District Retailers'  
11 Occupation Tax, the Metro East Mass Transit District Service  
12 Occupation Tax, and the Metro East Mass Transit District Use  
13 Tax for the District should be increased from 0.25% to 0.75%.  
14 Upon adopting the ordinance, the county board shall certify the  
15 proposition to the proper election officials who shall submit  
16 the proposition to the voters of the District at the next  
17 election, in accordance with the general election law.

18 The proposition shall be in substantially the following  
19 form:

20 Shall the tax rates for the Metro East Mass Transit  
21 District Retailers' Occupation Tax, the Metro East Mass  
22 Transit District Service Occupation Tax, and the Metro East  
23 Mass Transit District Use Tax be increased from 0.25% to  
24 0.75%?

25 (B) Two thousand five hundred electors of any Metro East  
26 Mass Transit District may petition the Chief Judge of the

1 Circuit Court, or any judge of that Circuit designated by the  
2 Chief Judge, in which that District is located to cause to be  
3 submitted to a vote of the electors the question whether the  
4 tax rates for the Metro East Mass Transit District Retailers'  
5 Occupation Tax, the Metro East Mass Transit District Service  
6 Occupation Tax, and the Metro East Mass Transit District Use  
7 Tax for the District should be increased from 0.25% to 0.75%.

8 Upon submission of such petition the court shall set a date  
9 not less than 10 nor more than 30 days thereafter for a hearing  
10 on the sufficiency thereof. Notice of the filing of such  
11 petition and of such date shall be given in writing to the  
12 District and the County Clerk at least 7 days before the date  
13 of such hearing.

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

17 The form of the petition shall be in substantially the  
18 following form: To the Circuit Court of the County of (name of  
19 county):

20 We, the undersigned electors of the (name of transit  
21 district), respectfully petition your honor to submit to a  
22 vote of the electors of (name of transit district) the  
23 following proposition:

24 Shall the tax rates for the Metro East Mass Transit  
25 District Retailers' Occupation Tax, the Metro East Mass  
26 Transit District Service Occupation Tax, and the Metro East

1 Mass Transit District Use Tax be increased from 0.25% to  
2 0.75%?

3 Name Address, with Street and Number.

4 .....

5 .....

6 (C) The votes shall be recorded as "YES" or "NO". If a  
7 majority of all votes cast on the proposition are for the  
8 increase in the tax rates, the Metro East Mass Transit District  
9 shall begin imposing the increased rates in the District, and  
10 the Department of Revenue shall begin collecting the increased  
11 amounts, as provided under this Section. An ordinance imposing  
12 or discontinuing a tax hereunder or effecting a change in the  
13 rate thereof shall be adopted and a certified copy thereof  
14 filed with the Department on or before the first day of  
15 October, whereupon the Department shall proceed to administer  
16 and enforce this Section as of the first day of January next  
17 following the adoption and filing, or on or before the first  
18 day of April, whereupon the Department shall proceed to  
19 administer and enforce this Section as of the first day of July  
20 next following the adoption and filing.

21 (D) If the voters have approved a referendum under this  
22 subsection, before November 1, 1994, to increase the tax rate  
23 under this subsection, the Metro East Mass Transit District  
24 Board of Trustees may adopt by a majority vote an ordinance at  
25 any time before January 1, 1995 that excludes from the rate  
26 increase tangible personal property that is titled or

1 registered with an agency of this State's government. The  
2 ordinance excluding titled or registered tangible personal  
3 property from the rate increase must be filed with the  
4 Department at least 15 days before its effective date. At any  
5 time after adopting an ordinance excluding from the rate  
6 increase tangible personal property that is titled or  
7 registered with an agency of this State's government, the Metro  
8 East Mass Transit District Board of Trustees may adopt an  
9 ordinance applying the rate increase to that tangible personal  
10 property. The ordinance shall be adopted, and a certified copy  
11 of that ordinance shall be filed with the Department, on or  
12 before October 1, whereupon the Department shall proceed to  
13 administer and enforce the rate increase against tangible  
14 personal property titled or registered with an agency of this  
15 State's government as of the following January 1. After  
16 December 31, 1995, any reimposed rate increase in effect under  
17 this subsection shall no longer apply to tangible personal  
18 property titled or registered with an agency of this State's  
19 government. Beginning January 1, 1996, the Board of Trustees of  
20 any Metro East Mass Transit District may never reimpose a  
21 previously excluded tax rate increase on tangible personal  
22 property titled or registered with an agency of this State's  
23 government. After July 1, 2004, if the voters have approved a  
24 referendum under this subsection to increase the tax rate under  
25 this subsection, the Metro East Mass Transit District Board of  
26 Trustees may adopt by a majority vote an ordinance that

1 excludes from the rate increase tangible personal property that  
2 is titled or registered with an agency of this State's  
3 government. The ordinance excluding titled or registered  
4 tangible personal property from the rate increase shall be  
5 adopted, and a certified copy of that ordinance shall be filed  
6 with the Department on or before October 1, whereupon the  
7 Department shall administer and enforce this exclusion from the  
8 rate increase as of the following January 1, or on or before  
9 April 1, whereupon the Department shall administer and enforce  
10 this exclusion from the rate increase as of the following July  
11 1. The Board of Trustees of any Metro East Mass Transit  
12 District may never reimpose a previously excluded tax rate  
13 increase on tangible personal property titled or registered  
14 with an agency of this State's government.

15 (d-6) If the Board of Trustees of any Metro East Mass  
16 Transit District has imposed a rate increase under subsection  
17 (d-5) and filed an ordinance with the Department of Revenue  
18 excluding titled property from the higher rate, then that Board  
19 may, by ordinance adopted with the concurrence of two-thirds of  
20 the then trustees, impose throughout the District a fee. The  
21 fee on the excluded property shall not exceed \$20 per retail  
22 transaction or an amount equal to the amount of tax excluded,  
23 whichever is less, on tangible personal property that is titled  
24 or registered with an agency of this State's government.  
25 Beginning July 1, 2004, the fee shall apply only to titled  
26 property that is subject to either the Metro East Mass Transit

1 District Retailers' Occupation Tax or the Metro East Mass  
2 Transit District Service Occupation Tax. No fee shall be  
3 imposed or collected under this subsection on the sale of a  
4 motor vehicle in this State to a resident of another state if  
5 that motor vehicle will not be titled in this State.

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

12 (d-7.1) Beginning July 1, 2004, any fee imposed by the  
13 Board of Trustees of any Metro East Mass Transit District under  
14 subsection (d-6) and all civil penalties that may be assessed  
15 as an incident of the fees shall be collected and enforced by  
16 the State Department of Revenue. Reference to "taxes" in this  
17 Section shall be construed to apply to the administration,  
18 payment, and remittance of all fees under this Section. ~~For~~  
19 ~~purposes of any fee imposed under subsection (d-6), 4% of the~~  
20 ~~fee, penalty, and interest received by the Department in the~~  
21 ~~first 12 months that the fee is collected and enforced by the~~  
22 ~~Department and 2% of the fee, penalty, and interest following~~  
23 ~~the first 12 months shall be deposited into the Tax Compliance~~  
24 ~~and Administration Fund and shall be used by the Department,~~  
25 ~~subject to appropriation, to cover the costs of the Department.~~  
26 No retailers' discount shall apply to any fee imposed under

1 subsection (d-6).

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

6 (d-9) (Blank).

7 (d-10) (Blank).

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

17 (f) (Blank).

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

1 the first day of July, whereupon the Department shall proceed  
2 to administer and enforce this Section as of the first day of  
3 October next following such adoption and filing. Beginning  
4 January 1, 1993, except as provided in subsection (d-5) of this  
5 Section, an ordinance or resolution imposing or discontinuing  
6 the tax hereunder shall be adopted and a certified copy thereof  
7 filed with the Department on or before the first day of  
8 October, whereupon the Department shall proceed to administer  
9 and enforce this Section as of the first day of January next  
10 following such adoption and filing, or, beginning January 1,  
11 2004, on or before the first day of April, whereupon the  
12 Department shall proceed to administer and enforce this Section  
13 as of the first day of July next following the adoption and  
14 filing.

15 (h) Except as provided in subsection (d-7.1), the State  
16 Department of Revenue shall, upon collecting any taxes as  
17 provided in this Section, pay the taxes over to the State  
18 Treasurer as trustee for the District. The taxes shall be held  
19 in a trust fund outside the State Treasury.

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



1 STAR bond district. The Department shall make this  
2 certification only if the local mass transit district imposes a  
3 tax on real property as provided in the definition of "local  
4 sales taxes" under the Innovation Development and Economy Act.

5 After the monthly transfer to the STAR Bonds Revenue Fund,  
6 on or before the 25th day of each calendar month, the State  
7 Department of Revenue shall prepare and certify to the  
8 Comptroller of the State of Illinois the amount to be paid to  
9 the District, which shall be the amount (not including credit  
10 memoranda) collected under this Section during the second  
11 preceding calendar month by the Department plus an amount the  
12 Department determines is necessary to offset any amounts that  
13 were erroneously paid to a different taxing body, and not  
14 including any amount equal to the amount of refunds made during  
15 the second preceding calendar month by the Department on behalf  
16 of the District, and not including any amount that the  
17 Department determines is necessary to offset any amounts that  
18 were payable to a different taxing body but were erroneously  
19 paid to the District, and less any amounts that are transferred  
20 to the STAR Bonds Revenue Fund, ~~less 1.5% of the remainder,~~  
21 ~~which the Department shall transfer into the Tax Compliance and~~  
22 ~~Administration Fund. The Department, at the time of each~~  
23 ~~monthly disbursement to the District, shall prepare and certify~~  
24 ~~to the State Comptroller the amount to be transferred into the~~  
25 ~~Tax Compliance and Administration Fund under this subsection.~~  
26 ~~Within 10 days after receipt by the Comptroller of the~~

1 ~~certification of the amount to be paid to the District and the~~  
2 ~~Tax Compliance and Administration Fund, the Comptroller shall~~  
3 ~~cause an order to be drawn for payment for the amount in~~  
4 ~~accordance with the direction in the certification.~~

5 (Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;  
6 100-587, eff. 6-4-18.)

7 Section 30. The Regional Transportation Authority Act is  
8 amended by changing Section 4.03 as follows:

9 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

10 Sec. 4.03. Taxes.

11 (a) In order to carry out any of the powers or purposes of  
12 the Authority, the Board may by ordinance adopted with the  
13 concurrence of 12 of the then Directors, impose throughout the  
14 metropolitan region any or all of the taxes provided in this  
15 Section. Except as otherwise provided in this Act, taxes  
16 imposed under this Section and civil penalties imposed incident  
17 thereto shall be collected and enforced by the State Department  
18 of Revenue. The Department shall have the power to administer  
19 and enforce the taxes and to determine all rights for refunds  
20 for erroneous payments of the taxes. Nothing in Public Act  
21 95-708 is intended to invalidate any taxes currently imposed by  
22 the Authority. The increased vote requirements to impose a tax  
23 shall only apply to actions taken after January 1, 2008 (the  
24 effective date of Public Act 95-708).

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

20           (c) In connection with the tax imposed under paragraph (b)  
21 of this Section the Board may impose a tax upon the privilege  
22 of using in the metropolitan region motor fuel for the  
23 operation of a motor vehicle upon public highways, the tax to  
24 be at a rate not in excess of the rate of tax imposed under  
25 paragraph (b) of this Section. The Board may provide for  
26 details of the tax.

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

21           (e) The Board may impose a Regional Transportation  
22 Authority Retailers' Occupation Tax upon all persons engaged in  
23 the business of selling tangible personal property at retail in  
24 the metropolitan region. In Cook County the tax rate shall be  
25 1.25% of the gross receipts from sales of food for human  
26 consumption that is to be consumed off the premises where it is

1 sold (other than alcoholic beverages, soft drinks and food that  
2 has been prepared for immediate consumption) and prescription  
3 and nonprescription medicines, drugs, medical appliances and  
4 insulin, urine testing materials, syringes and needles used by  
5 diabetics, and 1% of the gross receipts from other taxable  
6 sales made in the course of that business. In DuPage, Kane,  
7 Lake, McHenry, and Will Counties, the tax rate shall be 0.75%  
8 of the gross receipts from all taxable sales made in the course  
9 of that business. The tax imposed under this Section and all  
10 civil penalties that may be assessed as an incident thereof  
11 shall be collected and enforced by the State Department of  
12 Revenue. The Department shall have full power to administer and  
13 enforce this Section; to collect all taxes and penalties so  
14 collected in the manner hereinafter provided; and to determine  
15 all rights to credit memoranda arising on account of the  
16 erroneous payment of tax or penalty hereunder. In the  
17 administration of, and compliance with this Section, the  
18 Department and persons who are subject to this Section shall  
19 have the same rights, remedies, privileges, immunities, powers  
20 and duties, and be subject to the same conditions,  
21 restrictions, limitations, penalties, exclusions, exemptions  
22 and definitions of terms, and employ the same modes of  
23 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,  
24 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions  
25 therein other than the State rate of tax), 2c, 3 (except as to  
26 the disposition of taxes and penalties collected), 4, 5, 5a,

1 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,  
2 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act  
3 and Section 3-7 of the Uniform Penalty and Interest Act, as  
4 fully as if those provisions were set forth herein.

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

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

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

22 For the purpose of determining whether a tax authorized  
23 under this Section is applicable, a retail sale by a producer  
24 of coal or other mineral mined in Illinois, is a sale at retail  
25 at the place where the coal or other mineral mined in Illinois  
26 is extracted from the earth. This paragraph does not apply to

1 coal or other mineral when it is delivered or shipped by the  
2 seller to the purchaser at a point outside Illinois so that the  
3 sale is exempt under the Federal Constitution as a sale in  
4 interstate or foreign commerce.

5 No tax shall be imposed or collected under this subsection  
6 on the sale of a motor vehicle in this State to a resident of  
7 another state if that motor vehicle will not be titled in this  
8 State.

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

14 (f) If a tax has been imposed under paragraph (e), a  
15 Regional Transportation Authority Service Occupation Tax shall  
16 also be imposed upon all persons engaged, in the metropolitan  
17 region in the business of making sales of service, who as an  
18 incident to making the sales of service, transfer tangible  
19 personal property within the metropolitan region, either in the  
20 form of tangible personal property or in the form of real  
21 estate as an incident to a sale of service. In Cook County, the  
22 tax rate shall be: (1) 1.25% of the serviceman's cost price of  
23 food prepared for immediate consumption and transferred  
24 incident to a sale of service subject to the service occupation  
25 tax by an entity licensed under the Hospital Licensing Act, the  
26 Nursing Home Care Act, the Specialized Mental Health

1 Rehabilitation Act of 2013, the ID/DD Community Care Act, or  
2 the MC/DD Act that is located in the metropolitan region; (2)  
3 1.25% of the selling price of food for human consumption that  
4 is to be consumed off the premises where it is sold (other than  
5 alcoholic beverages, soft drinks and food that has been  
6 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; and (3) 1% of the selling price from other taxable  
10 sales of tangible personal property transferred. In DuPage,  
11 Kane, Lake, McHenry and Will Counties the rate shall be 0.75%  
12 of the selling price of all tangible personal property  
13 transferred.

14 The tax imposed under this paragraph and all civil  
15 penalties that may be assessed as an incident thereof shall be  
16 collected and enforced by the State Department of Revenue. The  
17 Department shall have full power to administer and enforce this  
18 paragraph; to collect all taxes and penalties due hereunder; to  
19 dispose of taxes and penalties collected in the manner  
20 hereinafter provided; and to determine all rights to credit  
21 memoranda arising on account of the erroneous payment of tax or  
22 penalty hereunder. In the administration of and compliance with  
23 this paragraph, the Department and persons who are subject to  
24 this paragraph shall have the same rights, remedies,  
25 privileges, immunities, powers and duties, and be subject to  
26 the same conditions, restrictions, limitations, penalties,



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

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

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 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 Regional Transportation Authority tax fund  
5 established under paragraph (n) of this Section.

6 Nothing in this paragraph shall be construed to authorize  
7 the Authority 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 (g) If a tax has been imposed under paragraph (e), a tax  
11 shall also be imposed upon the privilege of using in the  
12 metropolitan region, any item of tangible personal property  
13 that is purchased outside the metropolitan region at retail  
14 from a retailer, and that is titled or registered with an  
15 agency of this State's government. In Cook County the tax rate  
16 shall be 1% of the selling price of the tangible personal  
17 property, as "selling price" is defined in the Use Tax Act. In  
18 DuPage, Kane, Lake, McHenry and Will counties the tax rate  
19 shall be 0.75% of the selling price of the tangible personal  
20 property, as "selling price" is defined in the Use Tax Act. The  
21 tax shall be collected from persons whose Illinois address for  
22 titling or registration purposes is given as being in the  
23 metropolitan region. The tax shall be collected by the  
24 Department of Revenue for the Regional Transportation  
25 Authority. The tax must be paid to the State, or an exemption  
26 determination must be obtained from the Department of Revenue,

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

9 The Department shall have full power to administer and  
10 enforce this paragraph; to collect all taxes, penalties and  
11 interest due hereunder; to dispose of taxes, penalties and  
12 interest collected in the manner hereinafter provided; and to  
13 determine all rights to credit memoranda or refunds arising on  
14 account of the erroneous payment of tax, penalty or interest  
15 hereunder. In the administration of and compliance with this  
16 paragraph, the Department and persons who are subject to this  
17 paragraph shall have the same rights, remedies, privileges,  
18 immunities, powers and duties, and be subject to the same  
19 conditions, restrictions, limitations, penalties, exclusions,  
20 exemptions and definitions of terms and employ the same modes  
21 of procedure, as are prescribed in Sections 2 (except the  
22 definition of "retailer maintaining a place of business in this  
23 State"), 3 through 3-80 (except provisions pertaining to the  
24 State rate of tax, and except provisions concerning collection  
25 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,  
26 19 (except the portions pertaining to claims by retailers and

1 except the last paragraph concerning refunds), 20, 21 and 22 of  
2 the Use Tax Act, and are not inconsistent with this paragraph,  
3 as fully as if those provisions were set forth herein.

4 Whenever the Department determines that a refund should be  
5 made under this paragraph 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 Regional Transportation Authority tax fund  
11 established under paragraph (n) of this Section.

12 (h) The Authority may impose a replacement vehicle tax of  
13 \$50 on any passenger car as defined in Section 1-157 of the  
14 Illinois Vehicle Code purchased within the metropolitan region  
15 by or on behalf of an insurance company to replace a passenger  
16 car of an insured person in settlement of a total loss claim.  
17 The tax imposed may not become effective before the first day  
18 of the month following the passage of the ordinance imposing  
19 the tax and receipt of a certified copy of the ordinance by the  
20 Department of Revenue. The Department of Revenue shall collect  
21 the tax for the Authority in accordance with Sections 3-2002  
22 and 3-2003 of the Illinois Vehicle Code.

23 The Department shall immediately pay over to the State  
24 Treasurer, ex officio, as trustee, all taxes collected  
25 hereunder.

26 As soon as possible after the first day of each month,

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

8 After the monthly transfer to the STAR Bonds Revenue Fund,  
9 on or before the 25th day of each calendar month, the  
10 Department shall prepare and certify to the Comptroller the  
11 disbursement of stated sums of money to the Authority. The  
12 amount to be paid to the Authority shall be the amount  
13 collected hereunder during the second preceding calendar month  
14 by the Department, less any amount determined by the Department  
15 to be necessary for the payment of refunds, and less any  
16 amounts that are transferred to the STAR Bonds Revenue Fund.  
17 Within 10 days after receipt by the Comptroller of the  
18 disbursement certification to the Authority provided for in  
19 this Section to be given to the Comptroller by the Department,  
20 the Comptroller shall cause the orders to be drawn for that  
21 amount in accordance with the directions contained in the  
22 certification.

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

25 (j) A certificate of registration issued by the State  
26 Department of Revenue to a retailer under the Retailers'

1 Occupation Tax Act or under the Service Occupation Tax Act  
2 shall permit the registrant to engage in a business that is  
3 taxed under the tax imposed under paragraphs (b), (e), (f) or  
4 (g) of this Section and no additional registration shall be  
5 required under the tax. A certificate issued under the Use Tax  
6 Act or the Service Use Tax Act shall be applicable with regard  
7 to any tax imposed under paragraph (c) of this Section.

8 (k) The provisions of any tax imposed under paragraph (c)  
9 of this Section shall conform as closely as may be practicable  
10 to the provisions of the Use Tax Act, including without  
11 limitation conformity as to penalties with respect to the tax  
12 imposed and as to the powers of the State Department of Revenue  
13 to promulgate and enforce rules and regulations relating to the  
14 administration and enforcement of the provisions of the tax  
15 imposed. The taxes shall be imposed only on use within the  
16 metropolitan region and at rates as provided in the paragraph.

17 (l) The Board in imposing any tax as provided in paragraphs  
18 (b) and (c) of this Section, shall, after seeking the advice of  
19 the State Department of Revenue, provide means for retailers,  
20 users or purchasers of motor fuel for purposes other than those  
21 with regard to which the taxes may be imposed as provided in  
22 those paragraphs to receive refunds of taxes improperly paid,  
23 which provisions may be at variance with the refund provisions  
24 as applicable under the Municipal Retailers Occupation Tax Act.  
25 The State Department of Revenue may provide for certificates of  
26 registration for users or purchasers of motor fuel for purposes

1 other than those with regard to which taxes may be imposed as  
2 provided in paragraphs (b) and (c) of this Section to  
3 facilitate the reporting and nontaxability of the exempt sales  
4 or uses.

5 (m) Any ordinance imposing or discontinuing any tax under  
6 this Section shall be adopted and a certified copy thereof  
7 filed with the Department on or before June 1, whereupon the  
8 Department of Revenue shall proceed to administer and enforce  
9 this Section on behalf of the Regional Transportation Authority  
10 as of September 1 next following such adoption and filing.  
11 Beginning January 1, 1992, an ordinance or resolution imposing  
12 or discontinuing the tax hereunder shall be adopted and a  
13 certified copy thereof filed with the Department on or before  
14 the first day of July, whereupon the Department shall proceed  
15 to administer and enforce this Section as of the first day of  
16 October next following such adoption and filing. Beginning  
17 January 1, 1993, an ordinance or resolution imposing,  
18 increasing, decreasing, or discontinuing the tax hereunder  
19 shall be adopted and a certified copy thereof filed with the  
20 Department, whereupon the Department shall proceed to  
21 administer and enforce this Section as of the first day of the  
22 first month to occur not less than 60 days following such  
23 adoption and filing. Any ordinance or resolution of the  
24 Authority imposing a tax under this Section and in effect on  
25 August 1, 2007 shall remain in full force and effect and shall  
26 be administered by the Department of Revenue under the terms

1 and conditions and rates of tax established by such ordinance  
2 or resolution until the Department begins administering and  
3 enforcing an increased tax under this Section as authorized by  
4 Public Act 95-708. The tax rates authorized by Public Act  
5 95-708 are effective only if imposed by ordinance of the  
6 Authority.

7 (n) Except as otherwise provided in this subsection (n),  
8 the State Department of Revenue shall, upon collecting any  
9 taxes as provided in this Section, pay the taxes over to the  
10 State Treasurer as trustee for the Authority. The taxes shall  
11 be held in a trust fund outside the State Treasury. On or  
12 before the 25th day of each calendar month, the State  
13 Department of Revenue shall prepare and certify to the  
14 Comptroller of the State of Illinois and to the Authority (i)  
15 the amount of taxes collected in each County other than Cook  
16 County in the metropolitan region, (ii) the amount of taxes  
17 collected within the City of Chicago, and (iii) the amount  
18 collected in that portion of Cook County outside of Chicago,  
19 each amount less the amount necessary for the payment of  
20 refunds to taxpayers located in those areas described in items  
21 (i), (ii), and (iii), ~~and less 1.5% of the remainder, which~~  
22 ~~shall be transferred from the trust fund into the Tax~~  
23 ~~Compliance and Administration Fund. The Department, at the time~~  
24 ~~of each monthly disbursement to the Authority, shall prepare~~  
25 ~~and certify to the State Comptroller the amount to be~~  
26 ~~transferred into the Tax Compliance and Administration Fund~~



1 ~~under this subsection.~~ Within 10 days after receipt by the  
2 Comptroller of the certification of the amounts, the  
3 Comptroller shall cause an order to be drawn for ~~the transfer~~  
4 ~~of the amount certified into the Tax Compliance and~~  
5 ~~Administration Fund and~~ the payment of two-thirds of the  
6 amounts certified in item (i) of this subsection to the  
7 Authority and one-third of the amounts certified in item (i) of  
8 this subsection to the respective counties other than Cook  
9 County and the amount certified in items (ii) and (iii) of this  
10 subsection to the Authority.

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

26 (o) Failure to adopt a budget ordinance or otherwise to

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

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

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

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

26 (Source: P.A. 99-180, eff. 7-29-15; 99-217, eff. 7-31-15;

1 99-642, eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff.  
2 6-4-18.)

3 Section 35. The Water Commission Act of 1985 is amended by  
4 changing Section 4 as follows:

5 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

6 Sec. 4. Taxes.

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

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

19 -----

20	Shall the (insert corporate	
21	name of county water commission)	YES
22	impose (state type of tax or	-----
23	taxes to be imposed) at the	NO
24	rate of 1/4%?	

1 -----  
2 Taxes imposed under this Section and civil penalties  
3 imposed incident thereto shall be collected and enforced by the  
4 State Department of Revenue. The Department shall have the  
5 power to administer and enforce the taxes and to determine all  
6 rights for refunds for erroneous payments of the taxes.

7 (b) The board of commissioners may impose a County Water  
8 Commission Retailers' Occupation Tax upon all persons engaged  
9 in the business of selling tangible personal property at retail  
10 in the territory of the commission at a rate of 1/4% of the  
11 gross receipts from the sales made in the course of such  
12 business within the territory. The tax imposed under this  
13 paragraph and all civil penalties that may be assessed as an  
14 incident thereof shall be collected and enforced by the State  
15 Department of Revenue. The Department shall have full power to  
16 administer and enforce this paragraph; to collect all taxes and  
17 penalties due hereunder; 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 hereunder. In the  
21 administration of, and compliance with, this paragraph, the  
22 Department and persons who are subject to this paragraph 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 except that food for  
4 human consumption that is to be consumed off the premises where  
5 it is sold (other than alcoholic beverages, soft drinks, and  
6 food that has been prepared for immediate consumption) and  
7 prescription and nonprescription medicine, drugs, medical  
8 appliances and insulin, urine testing materials, syringes, and  
9 needles used by diabetics, for human use, shall not be subject  
10 to tax hereunder), 2c, 3 (except as to the disposition of taxes  
11 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,  
12 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, and 13  
13 of the Retailers' Occupation Tax Act and Section 3-7 of the  
14 Uniform Penalty and Interest Act, as fully as if those  
15 provisions were set forth herein.

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

25 Whenever the Department determines that a refund should be  
26 made under this paragraph to a claimant instead of issuing a

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

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

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

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

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

1           (c) If a tax has been imposed under subsection (b), a  
2 County Water Commission Service Occupation Tax shall also be  
3 imposed upon all persons engaged, in the territory of the  
4 commission, in the business of making sales of service, who, as  
5 an incident to making the sales of service, transfer tangible  
6 personal property within the territory. The tax rate shall be  
7 1/4% of the selling price of tangible personal property so  
8 transferred within the territory. The tax imposed under this  
9 paragraph and all civil penalties that may be assessed as an  
10 incident thereof shall be collected and enforced by the State  
11 Department of Revenue. The Department shall have full power to  
12 administer and enforce this paragraph; to collect all taxes and  
13 penalties due hereunder; to dispose of taxes and penalties so  
14 collected in the manner hereinafter provided; and to determine  
15 all rights to credit memoranda arising on account of the  
16 erroneous payment of tax or penalty hereunder. In the  
17 administration of, and compliance with, this paragraph, the  
18 Department and persons who are subject to this paragraph shall  
19 have the same rights, remedies, privileges, immunities, powers  
20 and duties, and be subject to the same conditions,  
21 restrictions, limitations, penalties, exclusions, exemptions  
22 and definitions of terms, and employ the same modes of  
23 procedure, as are prescribed in Sections 1a-1, 2 (except that  
24 the reference to State in the definition of supplier  
25 maintaining a place of business in this State shall mean the  
26 territory of the commission), 2a, 3 through 3-50 (in respect to

1 all provisions therein other than the State rate of tax except  
2 that food for human consumption that is to be consumed off the  
3 premises where it is sold (other than alcoholic beverages, soft  
4 drinks, and food that has been prepared for immediate  
5 consumption) and prescription and nonprescription medicines,  
6 drugs, medical appliances and insulin, urine testing  
7 materials, syringes, and needles used by diabetics, for human  
8 use, shall not be subject to tax hereunder), 4 (except that the  
9 reference to the State shall be to the territory of the  
10 commission), 5, 7, 8 (except that the jurisdiction to which the  
11 tax shall be a debt to the extent indicated in that Section 8  
12 shall be the commission), 9 (except as to the disposition of  
13 taxes and penalties collected and except that the returned  
14 merchandise credit for this tax may not be taken against any  
15 State tax), 10, 11, 12 (except the reference therein to Section  
16 2b of the Retailers' Occupation Tax Act), 13 (except that any  
17 reference to the State shall mean the territory of the  
18 commission), the first paragraph of Section 15, 15.5, 16, 17,  
19 18, 19, and 20 of the Service Occupation Tax Act as fully as if  
20 those provisions were set forth herein.

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



1 any tax for which servicemen may be liable under subsection (f)  
2 of Section 4.03 of the Regional Transportation Authority Act,  
3 in 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 a county water commission tax fund established  
12 under subsection (g) of this Section.

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

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

1 registration purposes is given as being in the territory. The  
2 tax shall be collected by the Department of Revenue for a  
3 county water commission. The tax must be paid to the State, or  
4 an exemption determination must be obtained from the Department  
5 of Revenue, before the title or certificate of registration for  
6 the property may be issued. The tax or proof of exemption may  
7 be transmitted to the Department by way of the State agency  
8 with which, or the State officer with whom, the tangible  
9 personal property must be titled or registered if the  
10 Department and the State agency or State officer determine that  
11 this procedure will expedite the processing of applications for  
12 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  
19 interest hereunder. In the administration of and compliance  
20 with this paragraph, the Department and persons who are subject  
21 to this paragraph shall have the same rights, remedies,  
22 privileges, immunities, powers, and duties, and be subject to  
23 the same conditions, restrictions, limitations, penalties,  
24 exclusions, exemptions, and definitions of terms and employ the  
25 same modes of procedure, as are prescribed in Sections 2  
26 (except the definition of "retailer maintaining a place of

1 business in this State"), 3 through 3-80 (except provisions  
2 pertaining to the State rate of tax, and except provisions  
3 concerning collection or refunding of the tax by retailers, and  
4 except that food for human consumption that is to be consumed  
5 off the premises where it is sold (other than alcoholic  
6 beverages, soft drinks, and food that has been prepared for  
7 immediate consumption) and prescription and nonprescription  
8 medicines, drugs, medical appliances and insulin, urine  
9 testing materials, syringes, and needles used by diabetics, for  
10 human use, shall not be subject to tax hereunder), 4, 11, 12,  
11 12a, 14, 15, 19 (except the portions pertaining to claims by  
12 retailers and except the last paragraph concerning refunds),  
13 20, 21, and 22 of the Use Tax Act and Section 3-7 of the Uniform  
14 Penalty and Interest Act that are not inconsistent with this  
15 paragraph, as fully as if those provisions were set forth  
16 herein.

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

25 (e) A certificate of registration issued by the State  
26 Department of Revenue to a retailer under the Retailers'

1 Occupation Tax Act or under the Service Occupation Tax Act  
2 shall permit the registrant to engage in a business that is  
3 taxed under the tax imposed under subsection (b), (c), or (d)  
4 of this Section and no additional registration shall be  
5 required under the tax. A certificate issued under the Use Tax  
6 Act or the Service Use Tax Act shall be applicable with regard  
7 to any tax imposed under subsection (c) of this Section.

8 (f) Any ordinance imposing or discontinuing any tax under  
9 this Section shall be adopted and a certified copy thereof  
10 filed with the Department on or before June 1, whereupon the  
11 Department of Revenue shall proceed to administer and enforce  
12 this Section on behalf of the county water commission as of  
13 September 1 next following the adoption and filing. Beginning  
14 January 1, 1992, an ordinance or resolution imposing or  
15 discontinuing the tax hereunder shall be adopted and a  
16 certified copy thereof filed with the Department on or before  
17 the first day of July, whereupon the Department shall proceed  
18 to administer and enforce this Section as of the first day of  
19 October next following such adoption and filing. Beginning  
20 January 1, 1993, an ordinance or resolution imposing or  
21 discontinuing the tax hereunder shall be adopted and a  
22 certified copy thereof filed with the Department on or before  
23 the first day of October, whereupon the Department shall  
24 proceed to administer and enforce this Section as of the first  
25 day of January next following such adoption and filing.

26 (g) The State Department of Revenue shall, upon collecting

1 any taxes as provided in this Section, pay the taxes over to  
2 the State Treasurer as trustee for the commission. The taxes  
3 shall be held 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.

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

1 transferred to the STAR Bonds Revenue Fund, ~~less 1.5% of the~~  
2 ~~remainder, which shall be transferred into the Tax Compliance~~  
3 ~~and Administration Fund. The Department, at the time of each~~  
4 ~~monthly disbursement to the commission, shall prepare and~~  
5 ~~certify to the State Comptroller the amount to be transferred~~  
6 ~~into the Tax Compliance and Administration Fund under this~~  
7 ~~subsection. Within 10 days after receipt by the Comptroller of~~  
8 ~~the certification of the amount to be paid to the commission~~  
9 ~~and the Tax Compliance and Administration Fund, the Comptroller~~  
10 ~~shall cause an order to be drawn for the payment for the amount~~  
11 ~~in accordance with the direction in the certification.~~

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

16 (Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16;  
17 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff.  
18 8-14-18.)