



Rep. Lou Lang

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1 AMENDMENT TO HOUSE BILL 3110

2 AMENDMENT NO. _____. Amend House Bill 3110, AS AMENDED,
3 immediately above the enacting clause, by inserting the
4 following:

5 "WHEREAS, Illinois law provides low-income disabled
6 individuals and senior citizens access to public transit at no
7 cost; and

8 WHEREAS, Use of these services has increased dramatically
9 in recent years, with over 29,600,000 rides provided in 2013;
10 and

11 WHEREAS, Illinois provides funding to the Regional
12 Transportation Authority to cover a portion of the cost of
13 those rides; and

14 WHEREAS, The budget of the Regional Transportation

1 Authority called for a State reimbursement for those rides of
2 \$34,070,000 annually in each fiscal year from 2015 through
3 2018; however, the State only budgeted \$17,570,000 in
4 reimbursements for fiscal year 2015; and

5 WHEREAS, A budget gap of this size could threaten vital
6 transportation services; and

7 WHEREAS, Airlines have engaged in controversial fuel
8 purchasing practices that cost the Regional Transportation
9 Authority an estimated \$18,500,000 in revenue in 2013, in
10 addition to costing Cook County and the City of Chicago
11 combined \$34,200,000 in 2013; and

12 WHEREAS, It is the intent of the General Assembly to
13 specify that, with respect to the imposition of any tax on fuel
14 used by an aircraft, regardless of whether the tax is imposed
15 on the sale, the business of selling, the purchase, or the use
16 of those products, the location of the sale, business of
17 selling, purchase, or use shall be deemed to be the place where
18 the fuel is delivered to the aircraft; and

19 WHEREAS, The State of California enacted legislation to
20 prevent airlines from using a similar practice in that state;
21 and

1 WHEREAS, The Regional Transportation Authority is
2 encouraged to use any additional revenue from this amendatory
3 Act of the 99th General Assembly to fund no-cost transit
4 services for low-income disabled individuals and senior
5 citizens; therefore;"; and

6 by replacing everything after the enacting clause with the
7 following:

8 "Section 5. The State Finance Act is amended by changing
9 Sections 6z-18 and 6z-20 as follows:

10 (30 ILCS 105/6z-18) (from Ch. 127, par. 142z-18)

11 Sec. 6z-18. A portion of the money paid into the Local
12 Government Tax Fund from sales of food for human consumption
13 which is to be consumed off the premises where it is sold
14 (other than alcoholic beverages, soft drinks and food which has
15 been prepared for immediate consumption) and prescription and
16 nonprescription medicines, drugs, medical appliances and
17 insulin, urine testing materials, syringes and needles used by
18 diabetics, which occurred in municipalities, shall be
19 distributed to each municipality based upon the sales which
20 occurred in that municipality. The remainder shall be
21 distributed to each county based upon the sales which occurred
22 in the unincorporated area of that county.

23 A portion of the money paid into the Local Government Tax

1 Fund from the 6.25% general use tax rate on the selling price
2 of tangible personal property which is purchased outside
3 Illinois at retail from a retailer and which is titled or
4 registered by any agency of this State's government shall be
5 distributed to municipalities as provided in this paragraph.
6 Each municipality shall receive the amount attributable to
7 sales for which Illinois addresses for titling or registration
8 purposes are given as being in such municipality. The remainder
9 of the money paid into the Local Government Tax Fund from such
10 sales shall be distributed to counties. Each county shall
11 receive the amount attributable to sales for which Illinois
12 addresses for titling or registration purposes are given as
13 being located in the unincorporated area of such county.

14 A portion of the money paid into the Local Government Tax
15 Fund from the 6.25% general rate (and, beginning July 1, 2000
16 and through December 31, 2000, the 1.25% rate on motor fuel and
17 gasohol, and beginning on August 6, 2010 through August 15,
18 2010, the 1.25% rate on sales tax holiday items) on sales
19 subject to taxation under the Retailers' Occupation Tax Act and
20 the Service Occupation Tax Act, which occurred in
21 municipalities, shall be distributed to each municipality,
22 based upon the sales which occurred in that municipality. The
23 remainder shall be distributed to each county, based upon the
24 sales which occurred in the unincorporated area of such county.

25 For the purpose of determining allocation to the local
26 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 For the purpose of determining allocation to the local
9 government unit, the location where a retailer is deemed to be
10 engaged in the business of selling fuel used by an aircraft
11 shall be deemed to be the place where the fuel is delivered to
12 the aircraft. For the purposes of this paragraph, "fuel" has
13 the meaning given to that term in Section 1.19 of the Motor
14 Fuel Tax Law.

15 Whenever the Department determines that a refund of money
16 paid into the Local Government Tax Fund should be made to a
17 claimant instead of issuing a credit memorandum, the Department
18 shall notify the State Comptroller, who shall cause the order
19 to be drawn for the amount specified, and to the person named,
20 in such notification from the Department. Such refund shall be
21 paid by the State Treasurer out of the Local Government Tax
22 Fund.

23 As soon as possible after the first day of each month,
24 beginning January 1, 2011, upon certification of the Department
25 of Revenue, the Comptroller shall order transferred, and the
26 Treasurer shall transfer, to the STAR Bonds Revenue Fund the

1 local sales tax increment, as defined in the Innovation
2 Development and Economy Act, collected during the second
3 preceding calendar month for sales within a STAR bond district
4 and deposited into the Local Government Tax Fund, less 3% of
5 that amount, which shall be transferred into the Tax Compliance
6 and Administration Fund and shall be used by the Department,
7 subject to appropriation, to cover the costs of the Department
8 in administering the Innovation Development and Economy Act.

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 and counties, the municipalities and counties to be those
14 entitled to distribution of taxes or penalties paid to the
15 Department during the second preceding calendar month. The
16 amount to be paid to each municipality or county shall be the
17 amount (not including credit memoranda) collected during the
18 second preceding calendar month by the Department and paid into
19 the Local Government Tax Fund, plus an amount the Department
20 determines is necessary to offset any amounts which were
21 erroneously paid to a different taxing body, and not including
22 an amount equal to the amount of refunds made during the second
23 preceding calendar month by the Department, and not including
24 any amount which the Department determines is necessary to
25 offset any amounts which are payable to a different taxing body
26 but were erroneously paid to the municipality or county, and

1 not including any amounts that are transferred to the STAR
2 Bonds Revenue Fund. Within 10 days after receipt, by the
3 Comptroller, of the disbursement certification to the
4 municipalities and counties, provided for in this Section to be
5 given to the Comptroller by the Department, the Comptroller
6 shall cause the orders to be drawn for the respective amounts
7 in accordance with the directions contained in such
8 certification.

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

15 The provisions directing the distributions from the
16 special fund in the State Treasury provided for in this Section
17 shall constitute an irrevocable and continuing appropriation
18 of all amounts as provided herein. The State Treasurer and
19 State Comptroller are hereby authorized to make distributions
20 as provided in this Section.

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

1 replacement revenue for such abolished taxes, distributed from
2 the Local Government Tax Fund.

3 As soon as possible after the effective date of this
4 amendatory Act of the 98th General Assembly, the State
5 Comptroller shall order and the State Treasurer shall transfer
6 \$6,600,000 from the Local Government Tax Fund to the Illinois
7 State Medical Disciplinary Fund.

8 (Source: P.A. 97-333, eff. 8-12-11; 98-3, eff. 3-8-13.)

9 (30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)

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

24 For the purpose of determining allocation to the local
25 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 For the purpose of determining allocation to the local
9 government unit, the location where a retailer is deemed to be
10 engaged in the business of selling fuel used by an aircraft
11 shall be deemed to be the place where the fuel is delivered to
12 the aircraft. For the purposes of this paragraph, "fuel" has
13 the meaning given to that term in Section 1.19 of the Motor
14 Fuel Tax Law.

15 Of the money received from the 6.25% general use tax rate
16 on tangible personal property which is purchased outside
17 Illinois at retail from a retailer and which is titled or
18 registered by any agency of this State's government and paid
19 into the County and Mass Transit District Fund, the amount for
20 which Illinois addresses for titling or registration purposes
21 are given as being in each county having more than 3,000,000
22 inhabitants shall be distributed into the Regional
23 Transportation Authority tax fund, created pursuant to Section
24 4.03 of the Regional Transportation Authority Act. The
25 remainder of the money paid from such sales shall be
26 distributed to each county based on sales for which Illinois

1 addresses for titling or registration purposes are given as
2 being located in the county. Any money paid into the Regional
3 Transportation Authority Occupation and Use Tax Replacement
4 Fund from the County and Mass Transit District Fund prior to
5 January 14, 1991, which has not been paid to the Authority
6 prior to that date, shall be transferred to the Regional
7 Transportation Authority tax fund.

8 Whenever the Department determines that a refund of money
9 paid into the County and Mass Transit District Fund should be
10 made to a claimant instead of issuing a credit memorandum, the
11 Department shall notify the State Comptroller, who shall cause
12 the order to be drawn for the amount specified, and to the
13 person named, in such notification from the Department. Such
14 refund shall be paid by the State Treasurer out of the County
15 and Mass Transit District Fund.

16 As soon as possible after the first day of each month,
17 beginning January 1, 2011, upon certification of the Department
18 of Revenue, the Comptroller shall order transferred, and the
19 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
20 local sales tax increment, as defined in the Innovation
21 Development and Economy Act, collected during the second
22 preceding calendar month for sales within a STAR bond district
23 and deposited into the County and Mass Transit District Fund,
24 less 3% of that amount, which shall be transferred into the Tax
25 Compliance and Administration Fund and shall be used by the
26 Department, subject to appropriation, to cover the costs of the

1 Department in administering the Innovation Development and
2 Economy Act.

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

1 in this Section to be given to the Comptroller by the
2 Department, the Comptroller shall cause the orders to be drawn
3 for the respective amounts in accordance with the directions
4 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. 96-939, eff. 6-24-10; 96-1012, eff. 7-7-10;
4 97-333, eff. 8-12-11.)

5 Section 10. The Retailers' Occupation Tax Act is amended by
6 changing Section 2-12 as follows:

7 (35 ILCS 120/2-12)

8 Sec. 2-12. Location where retailer is deemed to be engaged
9 in the business of selling. The purpose of this Section is to
10 specify where a retailer is deemed to be engaged in the
11 business of selling tangible personal property for the purposes
12 of this Act, the Use Tax Act, the Service Use Tax Act, and the
13 Service Occupation Tax Act, and for the purpose of collecting
14 any other local retailers' occupation tax administered by the
15 Department. This Section applies only with respect to the
16 particular selling activities described in the following
17 paragraphs. The provisions of this Section are not intended to,
18 and shall not be interpreted to, affect where a retailer is
19 deemed to be engaged in the business of selling with respect to
20 any activity that is not specifically described in the
21 following paragraphs.

22 (1) If a purchaser who is present at the retailer's
23 place of business, having no prior commitment to the
24 retailer, agrees to purchase and makes payment for tangible

1 personal property at the retailer's place of business, then
2 the transaction shall be deemed an over-the-counter sale
3 occurring at the retailer's same place of business where
4 the purchaser was present and made payment for that
5 tangible personal property if the retailer regularly
6 stocks the purchased tangible personal property or similar
7 tangible personal property in the quantity, or similar
8 quantity, for sale at the retailer's same place of business
9 and then either (i) the purchaser takes possession of the
10 tangible personal property at the same place of business or
11 (ii) the retailer delivers or arranges for the tangible
12 personal property to be delivered to the purchaser.

13 (2) If a purchaser, having no prior commitment to the
14 retailer, agrees to purchase tangible personal property
15 and makes payment over the phone, in writing, or via the
16 Internet and takes possession of the tangible personal
17 property at the retailer's place of business, then the sale
18 shall be deemed to have occurred at the retailer's place of
19 business where the purchaser takes possession of the
20 property if the retailer regularly stocks the item or
21 similar items in the quantity, or similar quantities,
22 purchased by the purchaser.

23 (3) A retailer is deemed to be engaged in the business
24 of selling food, beverages, or other tangible personal
25 property through a vending machine at the location where
26 the vending machine is located at the time the sale is made

1 if (i) the vending machine is a device operated by coin,
2 currency, credit card, token, coupon or similar device; (2)
3 the food, beverage or other tangible personal property is
4 contained within the vending machine and dispensed from the
5 vending machine; and (3) the purchaser takes possession of
6 the purchased food, beverage or other tangible personal
7 property immediately.

8 (4) Minerals. A producer of coal or other mineral mined
9 in Illinois is deemed to be engaged in the business of
10 selling at the place where the coal or other mineral mined
11 in Illinois is extracted from the earth. With respect to
12 minerals (i) the term "extracted from the earth" means the
13 location at which the coal or other mineral is extracted
14 from the mouth of the mine, and (ii) a "mineral" includes
15 not only coal, but also oil, sand, stone taken from a
16 quarry, gravel and any other thing commonly regarded as a
17 mineral and extracted from the earth. This paragraph does
18 not apply to coal or another mineral when it is delivered
19 or shipped by the seller to the purchaser at a point
20 outside Illinois so that the sale is exempt under the
21 United States Constitution as a sale in interstate or
22 foreign commerce.

23 (5) Aircraft fuel. Notwithstanding any other provision
24 of law, the location where a retailer is deemed to be
25 engaged in the business of selling fuel used by an aircraft
26 shall be deemed to be the place where the fuel is delivered

1 to the aircraft. For the purposes of this paragraph, "fuel"
2 has the meaning given to that term in Section 1.19 of the
3 Motor Fuel Tax Law.

4 (Source: P.A. 98-1098, eff. 8-26-14.)

5 Section 15. The Counties Code is amended by changing
6 Sections 5-1006, 5-1006.5, 5-1006.7, and 5-1008.5 as follows:

7 (55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)

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

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

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

1 this Section unless the county also imposes a tax at the same
2 rate pursuant to Section 5-1007.

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

10 Whenever the Department determines that a refund should be
11 made under this Section to a claimant instead of issuing a
12 credit memorandum, the Department shall notify the State
13 Comptroller, who shall cause the order to be drawn for the
14 amount specified and to the person named in the notification
15 from the Department. The refund shall be paid by the State
16 Treasurer out of the home rule county retailers' occupation tax
17 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 retailers have paid taxes or
8 penalties hereunder to the Department during the second
9 preceding calendar month. The amount to be paid to each county
10 shall be the amount (not including credit memoranda) collected
11 hereunder during the second preceding calendar month by the
12 Department plus an amount the Department determines is
13 necessary to offset any amounts that were erroneously paid to a
14 different taxing body, and not including an amount equal to the
15 amount of refunds made during the second preceding calendar
16 month by the Department on behalf of such county, and not
17 including any amount which the Department determines is
18 necessary to offset any amounts which were payable to a
19 different taxing body but were erroneously paid to the county,
20 and not including any amounts that are transferred to the STAR
21 Bonds Revenue Fund. Within 10 days after receipt, by the
22 Comptroller, of the disbursement certification to the counties
23 provided for in this Section to be given to the Comptroller by
24 the Department, the Comptroller shall cause the orders to be
25 drawn for the respective amounts in accordance with the
26 directions contained in the certification.

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

1 applicable, a retail sale of fuel used by an aircraft shall be
2 deemed to be a retail sale at the place where the fuel is
3 delivered to the aircraft. For the purposes of this paragraph,
4 "fuel" has the meaning given to that term in Section 1.19 of
5 the Motor Fuel Tax Law.

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

10 An ordinance or resolution imposing or discontinuing a tax
11 hereunder or effecting a change in the rate thereof shall be
12 adopted and a certified copy thereof filed with the Department
13 on or before the first day of June, whereupon the Department
14 shall proceed to administer and enforce this Section as of the
15 first day of September next following such adoption and filing.
16 Beginning January 1, 1992, an ordinance or resolution imposing
17 or discontinuing the tax hereunder or effecting a change in the
18 rate thereof shall be adopted and a certified copy thereof
19 filed with the Department on or before the first day of July,
20 whereupon the Department shall proceed to administer and
21 enforce this Section as of the first day of October next
22 following such adoption and filing. Beginning January 1, 1993,
23 an ordinance or resolution imposing or discontinuing the tax
24 hereunder or effecting a change in the rate thereof shall be
25 adopted and a certified copy thereof filed with the Department
26 on or before the first day of October, whereupon the Department

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

14 When certifying the amount of a monthly disbursement to a
15 county under this Section, the Department shall increase or
16 decrease such 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 This Section shall be known and may be cited as the Home
21 Rule County Retailers' Occupation Tax Law.

22 (Source: P.A. 96-939, eff. 6-24-10.)

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

17 "To pay for improvements to roads and other
18 transportation purposes, shall (name of county) be
19 authorized to impose an increase on its share of local
20 sales taxes by (insert rate)?"

21 As additional information on the ballot below the
22 question shall appear the following:

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

26 The county board may also opt to establish a sunset

1 provision at which time the additional sales tax would
2 cease being collected, if not terminated earlier by a vote
3 of the county board. If the county board votes to include a
4 sunset provision, the proposition for transportation
5 purposes shall be in substantially the following form:

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

10 As additional information on the ballot below the
11 question shall appear the following:

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

18 For the purposes of this paragraph, transportation
19 purposes means construction, maintenance, operation, and
20 improvement of public highways, any other purpose for which
21 a county may expend funds under the Illinois Highway Code,
22 and passenger rail transportation.

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

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

26 "To pay for public facilities purposes, shall (name of

1 county) be authorized to impose an increase on its share of
2 local sales taxes by (insert rate)?"

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

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

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

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

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

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

26 For purposes of this Section, "public facilities

1 purposes" means the acquisition, development,
2 construction, reconstruction, rehabilitation, improvement,
3 financing, architectural planning, and installation of
4 capital facilities consisting of buildings, structures,
5 and durable equipment and for the acquisition and
6 improvement of real property and interest in real property
7 required, or expected to be required, in connection with
8 the public facilities, for use by the county for the
9 furnishing of governmental services to its citizens,
10 including but not limited to museums and nursing homes.

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

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

16 This additional tax may not be imposed on the sales of food
17 for human consumption that is to be consumed off the premises
18 where it is sold (other than alcoholic beverages, soft drinks,
19 and food which has been prepared for immediate consumption) and
20 prescription and non-prescription medicines, drugs, medical
21 appliances and insulin, urine testing materials, syringes, and
22 needles used by diabetics. The tax imposed by a county under
23 this Section and all civil penalties that may be assessed as an
24 incident of the tax shall be collected and enforced by the
25 Illinois Department of Revenue and deposited into a special
26 fund created for that purpose. The certificate of registration

1 that is issued by the Department to a retailer under the
2 Retailers' Occupation Tax Act shall permit the retailer to
3 engage in a business that is taxable without registering
4 separately with the Department under an ordinance or resolution
5 under this Section. The Department has full power to administer
6 and enforce this Section, to collect all taxes and penalties
7 due under this Section, to dispose of taxes and penalties so
8 collected in the manner provided in this Section, and to
9 determine all rights to credit memoranda arising on account of
10 the erroneous payment of a tax or penalty under this Section.
11 In the administration of and compliance with this Section, the
12 Department and persons who are subject to this Section shall
13 (i) have the same rights, remedies, privileges, immunities,
14 powers, and duties, (ii) be subject to the same conditions,
15 restrictions, limitations, penalties, and definitions of
16 terms, and (iii) employ the same modes of procedure as are
17 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
18 1n, 2 through 2-70 (in respect to all provisions contained in
19 those Sections other than the State rate of tax), 2a, 2b, 2c, 3
20 (except provisions relating to transaction returns and quarter
21 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
22 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of
23 the Retailers' Occupation Tax Act and Section 3-7 of the
24 Uniform Penalty and Interest Act as if those provisions were
25 set forth in this Section.

26 Persons subject to any tax imposed under the authority

1 granted in this Section may reimburse themselves for their
2 sellers' tax liability by separately stating the tax as an
3 additional charge, which charge may be stated in combination,
4 in a single amount, with State tax which sellers are required
5 to collect under the Use Tax Act, pursuant to such bracketed
6 schedules as the Department may prescribe.

7 Whenever the Department determines that a refund should be
8 made under this Section to a claimant instead of issuing a
9 credit memorandum, the Department shall notify the State
10 Comptroller, who shall cause the order to be drawn for the
11 amount specified and to the person named in the notification
12 from the Department. The refund shall be paid by the State
13 Treasurer out of the County Public Safety or Transportation
14 Retailers' Occupation Tax Fund.

15 (b) If a tax has been imposed under subsection (a), a
16 service occupation tax shall also be imposed at the same rate
17 upon all persons engaged, in the county, in the business of
18 making sales of service, who, as an incident to making those
19 sales of service, transfer tangible personal property within
20 the county as an incident to a sale of service. This tax may
21 not be imposed on sales of food for human consumption that is
22 to be consumed off the premises where it is sold (other than
23 alcoholic beverages, soft drinks, and food prepared for
24 immediate consumption) and prescription and non-prescription
25 medicines, drugs, medical appliances and insulin, urine
26 testing materials, syringes, and needles used by diabetics. The

1 tax imposed under this subsection and all civil penalties that
2 may be assessed as an incident thereof shall be collected and
3 enforced by the Department of Revenue. The Department has full
4 power to administer and enforce this subsection; to collect all
5 taxes and penalties due hereunder; to dispose of taxes and
6 penalties so collected in the manner hereinafter provided; and
7 to determine all rights to credit memoranda arising on account
8 of the erroneous payment of tax or penalty hereunder. In the
9 administration of, and compliance with this subsection, the
10 Department and persons who are subject to this paragraph shall
11 (i) have the same rights, remedies, privileges, immunities,
12 powers, and duties, (ii) be subject to the same conditions,
13 restrictions, limitations, penalties, exclusions, exemptions,
14 and definitions of terms, and (iii) employ the same modes of
15 procedure as are prescribed in Sections 2 (except that the
16 reference to State in the definition of supplier maintaining a
17 place of business in this State shall mean the county), 2a, 2b,
18 2c, 3 through 3-50 (in respect to all provisions therein other
19 than the State rate of tax), 4 (except that the reference to
20 the State shall be to the county), 5, 7, 8 (except that the
21 jurisdiction to which the tax shall be a debt to the extent
22 indicated in that Section 8 shall be the county), 9 (except as
23 to the disposition of taxes and penalties collected), 10, 11,
24 12 (except the reference therein to Section 2b of the
25 Retailers' Occupation Tax Act), 13 (except that any reference
26 to the State shall mean the county), Section 15, 16, 17, 18, 19

1 and 20 of the Service Occupation Tax Act and Section 3-7 of the
2 Uniform Penalty and Interest Act, as fully as if those
3 provisions were set forth herein.

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

12 Whenever the Department determines that a refund should be
13 made under this subsection 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 County Public Safety or Transportation
19 Retailers' Occupation Fund.

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

24 (c) The Department shall immediately pay over to the State
25 Treasurer, ex officio, as trustee, all taxes and penalties
26 collected under this Section to be deposited into the County

1 Public Safety or Transportation Retailers' Occupation Tax
2 Fund, which shall be an unappropriated trust fund held outside
3 of 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
14 Department shall prepare and certify to the Comptroller the
15 disbursement of stated sums of money to the counties from which
16 retailers have paid taxes or penalties to the Department during
17 the second preceding calendar month. The amount to be paid to
18 each county, and deposited by the county into its special fund
19 created for the purposes of this Section, shall be the amount
20 (not including credit memoranda) collected under this Section
21 during the second preceding calendar month by the Department
22 plus an amount the Department determines is necessary to offset
23 any amounts that were erroneously paid to a different taxing
24 body, and not including (i) an amount equal to the amount of
25 refunds made during the second preceding calendar month by the
26 Department on behalf of the county, (ii) any amount that the

1 Department determines is necessary to offset any amounts that
2 were payable to a different taxing body but were erroneously
3 paid to the county, and (iii) any amounts that are transferred
4 to the STAR Bonds Revenue Fund. Within 10 days after receipt by
5 the Comptroller of the disbursement certification to the
6 counties provided for in this Section to be given to the
7 Comptroller by the Department, the Comptroller shall cause the
8 orders to be drawn for the respective amounts in accordance
9 with directions contained in the certification.

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

25 A county may direct, by ordinance, that all or a portion of
26 the taxes and penalties collected under the Special County

1 Retailers' Occupation Tax For Public Safety or Transportation
2 be deposited into the Transportation Development Partnership
3 Trust Fund.

4 (d) For the purpose of determining the local governmental
5 unit whose tax is applicable, a retail sale by a producer of
6 coal or another mineral mined in Illinois is a sale at retail
7 at the place where the coal or other mineral mined in Illinois
8 is extracted from the earth. This paragraph does not apply to
9 coal or another mineral when it is delivered or shipped by the
10 seller to the purchaser at a point outside Illinois so that the
11 sale is exempt under the United States Constitution as a sale
12 in interstate or foreign commerce.

13 Notwithstanding any other provision of law, for the purpose
14 of determining the local governmental unit whose tax is
15 applicable, a retail sale of fuel used by an aircraft shall be
16 deemed to be a retail sale at the place where the fuel is
17 delivered to the aircraft. For the purposes of this paragraph,
18 "fuel" has the meaning given to that term in Section 1.19 of
19 the Motor Fuel Tax Law.

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

24 (e-5) If a county imposes a tax under this Section, the
25 county board may, by ordinance, discontinue or lower the rate
26 of the tax. If the county board lowers the tax rate or

1 discontinues the tax, a referendum must be held in accordance
2 with subsection (a) of this Section in order to increase the
3 rate of the tax or to reimpose the discontinued tax.

4 (f) Beginning April 1, 1998 and through December 31, 2013,
5 the results of any election authorizing a proposition to impose
6 a tax under this Section or effecting a change in the rate of
7 tax, or any ordinance lowering the rate or discontinuing the
8 tax, shall be certified by the county clerk and filed with the
9 Illinois Department of Revenue either (i) on or before the
10 first day of April, whereupon the Department shall proceed to
11 administer and enforce the tax as of the first day of July next
12 following the filing; or (ii) on or before the first day of
13 October, whereupon the Department shall proceed to administer
14 and enforce the tax as of the first day of January next
15 following the filing.

16 Beginning January 1, 2014, the results of any election
17 authorizing a proposition to impose a tax under this Section or
18 effecting an increase in the rate of tax, along with the
19 ordinance adopted to impose the tax or increase the rate of the
20 tax, or any ordinance adopted to lower the rate or discontinue
21 the tax, shall be certified by the county clerk and filed with
22 the Illinois Department of Revenue either (i) on or before the
23 first day of May, whereupon the Department shall proceed to
24 administer and enforce the tax as of the first day of July next
25 following the adoption and filing; or (ii) on or before the
26 first day of October, whereupon the Department shall proceed to

1 administer and enforce the tax as of the first day of January
2 next following the adoption and filing.

3 (g) When certifying the amount of a monthly disbursement to
4 a county under this Section, the Department shall increase or
5 decrease the amounts by an amount necessary to offset any
6 miscalculation of previous disbursements. The offset amount
7 shall be the amount erroneously disbursed within the previous 6
8 months from the time a miscalculation is discovered.

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

12 (i) For purposes of this Section, "public safety" includes,
13 but is not limited to, crime prevention, detention, fire
14 fighting, police, medical, ambulance, or other emergency
15 services. The county may share tax proceeds received under this
16 Section for public safety purposes, including proceeds
17 received before August 4, 2009 (the effective date of Public
18 Act 96-124), with any fire protection district located in the
19 county. For the purposes of this Section, "transportation"
20 includes, but is not limited to, the construction, maintenance,
21 operation, and improvement of public highways, any other
22 purpose for which a county may expend funds under the Illinois
23 Highway Code, and passenger rail transportation. For the
24 purposes of this Section, "public facilities purposes"
25 includes, but is not limited to, the acquisition, development,
26 construction, reconstruction, rehabilitation, improvement,

1 financing, architectural planning, and installation of capital
2 facilities consisting of buildings, structures, and durable
3 equipment and for the acquisition and improvement of real
4 property and interest in real property required, or expected to
5 be required, in connection with the public facilities, for use
6 by the county for the furnishing of governmental services to
7 its citizens, including but not limited to museums and nursing
8 homes.

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

13 (Source: P.A. 98-584, eff. 8-27-13.)

14 (55 ILCS 5/5-1006.7)

15 Sec. 5-1006.7. School facility occupation taxes.

16 (a) In any county, a tax shall be imposed upon all persons
17 engaged in the business of selling tangible personal property,
18 other than personal property titled or registered with an
19 agency of this State's government, at retail in the county on
20 the gross receipts from the sales made in the course of
21 business to provide revenue to be used exclusively for school
22 facility purposes if a proposition for the tax has been
23 submitted to the electors of that county and approved by a
24 majority of those voting on the question as provided in
25 subsection (c). The tax under this Section shall be imposed

1 only in one-quarter percent increments and may not exceed 1%.

2 This additional tax may not be imposed on the sale of food
3 for human consumption that is to be consumed off the premises
4 where it is sold (other than alcoholic beverages, soft drinks,
5 and food that has been prepared for immediate consumption) and
6 prescription and non-prescription medicines, drugs, medical
7 appliances and insulin, urine testing materials, syringes and
8 needles used by diabetics. The Department of Revenue has full
9 power to administer and enforce this subsection, to collect all
10 taxes and penalties due under this subsection, to dispose of
11 taxes and penalties so collected in the manner provided in this
12 subsection, and to determine all rights to credit memoranda
13 arising on account of the erroneous payment of a tax or penalty
14 under this subsection. The Department shall deposit all taxes
15 and penalties collected under this subsection into a special
16 fund created for that purpose.

17 In the administration of and compliance with this
18 subsection, the Department and persons who are subject to this
19 subsection (i) have the same rights, remedies, privileges,
20 immunities, powers, and duties, (ii) are subject to the same
21 conditions, restrictions, limitations, penalties, and
22 definitions of terms, and (iii) shall employ the same modes of
23 procedure as are set forth in Sections 1 through 10, 2 through
24 2-70 (in respect to all provisions contained in those Sections
25 other than the State rate of tax), 2a through 2h, 3 (except as
26 to 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, 7, 8,
2 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act
3 and all provisions of the Uniform Penalty and Interest Act as
4 if those provisions were set forth in this subsection.

5 The certificate of registration that is issued by the
6 Department to a retailer under the Retailers' Occupation Tax
7 Act permits the retailer to engage in a business that is
8 taxable without registering separately with the Department
9 under an ordinance or resolution under this subsection.

10 Persons subject to any tax imposed under the authority
11 granted in this subsection may reimburse themselves for their
12 seller's tax liability by separately stating that tax as an
13 additional charge, which may be stated in combination, in a
14 single amount, with State tax that sellers are required to
15 collect under the Use Tax Act, pursuant to any bracketed
16 schedules set forth by the Department.

17 (b) If a tax has been imposed under subsection (a), then a
18 service occupation tax must also be imposed at the same rate
19 upon all persons engaged, in the county, in the business of
20 making sales of service, who, as an incident to making those
21 sales of service, transfer tangible personal property within
22 the county as an incident to a sale of service.

23 This tax may not be imposed on sales of food for human
24 consumption that is to be consumed off the premises where it is
25 sold (other than alcoholic beverages, soft drinks, and food
26 prepared for immediate consumption) and prescription and

1 non-prescription medicines, drugs, medical appliances and
2 insulin, urine testing materials, syringes, and needles used by
3 diabetics.

4 The tax imposed under this subsection and all civil
5 penalties that may be assessed as an incident thereof shall be
6 collected and enforced by the Department and deposited into a
7 special fund created for that purpose. The Department has full
8 power to administer and enforce this subsection, to collect all
9 taxes and penalties due under this subsection, to dispose of
10 taxes and penalties so collected in the manner provided in this
11 subsection, and to determine all rights to credit memoranda
12 arising on account of the erroneous payment of a tax or penalty
13 under this subsection.

14 In the administration of and compliance with this
15 subsection, the Department and persons who are subject to this
16 subsection shall (i) have the same rights, remedies,
17 privileges, immunities, powers and duties, (ii) be subject to
18 the same conditions, restrictions, limitations, penalties and
19 definition of terms, and (iii) employ the same modes of
20 procedure as are set forth in Sections 2 (except that that
21 reference to State in the definition of supplier maintaining a
22 place of business in this State means the county), 2a through
23 2d, 3 through 3-50 (in respect to all provisions contained in
24 those Sections other than the State rate of tax), 4 (except
25 that the reference to the State shall be to the county), 5, 7,
26 8 (except that the jurisdiction to which the tax is a debt to

1 the extent indicated in that Section 8 is the county), 9
2 (except as to the disposition of taxes and penalties
3 collected), 10, 11, 12 (except the reference therein to Section
4 2b of the Retailers' Occupation Tax Act), 13 (except that any
5 reference to the State means the county), Section 15, 16, 17,
6 18, 19, and 20 of the Service Occupation Tax Act and all
7 provisions of the Uniform Penalty and Interest Act, as fully as
8 if those provisions were set forth herein.

9 Persons subject to any tax imposed under the authority
10 granted in this subsection may reimburse themselves for their
11 serviceman's tax liability by separately stating the tax as an
12 additional charge, which may be stated in combination, in a
13 single amount, with State tax that servicemen are authorized to
14 collect under the Service Use Tax Act, pursuant to any
15 bracketed schedules set forth by the Department.

16 (c) The tax under this Section may not be imposed until the
17 question of imposing the tax has been submitted to the electors
18 of the county at a regular election and approved by a majority
19 of the electors voting on the question. For all regular
20 elections held prior to the effective date of this amendatory
21 Act of the 97th General Assembly, upon a resolution by the
22 county board or a resolution by school district boards that
23 represent at least 51% of the student enrollment within the
24 county, the county board must certify the question to the
25 proper election authority in accordance with the Election Code.

26 For all regular elections held prior to the effective date

1 of this amendatory Act of the 97th General Assembly, the
2 election authority must submit the question in substantially
3 the following form:

4 Shall (name of county) be authorized to impose a
5 retailers' occupation tax and a service occupation tax
6 (commonly referred to as a "sales tax") at a rate of
7 (insert rate) to be used exclusively for school facility
8 purposes?

9 The election authority must record the votes as "Yes" or "No".

10 If a majority of the electors voting on the question vote
11 in the affirmative, then the county may, thereafter, impose the
12 tax.

13 For all regular elections held on or after the effective
14 date of this amendatory Act of the 97th General Assembly, the
15 regional superintendent of schools for the county must, upon
16 receipt of a resolution or resolutions of school district
17 boards that represent more than 50% of the student enrollment
18 within the county, certify the question to the proper election
19 authority for submission to the electors of the county at the
20 next regular election at which the question lawfully may be
21 submitted to the electors, all in accordance with the Election
22 Code.

23 For all regular elections held on or after the effective
24 date of this amendatory Act of the 97th General Assembly, the
25 election authority must submit the question in substantially
26 the following form:

1 Shall a retailers' occupation tax and a service
2 occupation tax (commonly referred to as a "sales tax") be
3 imposed in (name of county) at a rate of (insert rate) to
4 be used exclusively for school facility purposes?

5 The election authority must record the votes as "Yes" or "No".

6 If a majority of the electors voting on the question vote
7 in the affirmative, then the tax shall be imposed at the rate
8 set forth in the question.

9 For the purposes of this subsection (c), "enrollment" means
10 the head count of the students residing in the county on the
11 last school day of September of each year, which must be
12 reported on the Illinois State Board of Education Public School
13 Fall Enrollment/Housing Report.

14 (d) The Department shall immediately pay over to the State
15 Treasurer, ex officio, as trustee, all taxes and penalties
16 collected under this Section to be deposited into the School
17 Facility Occupation Tax Fund, which shall be an unappropriated
18 trust fund held outside the State treasury.

19 On or before the 25th day of each calendar month, the
20 Department shall prepare and certify to the Comptroller the
21 disbursement of stated sums of money to the regional
22 superintendents of schools in counties from which retailers or
23 servicemen have paid taxes or penalties to the Department
24 during the second preceding calendar month. The amount to be
25 paid to each regional superintendent of schools and disbursed
26 to him or her in accordance with Section 3-14.31 of the School

1 Code, is equal to the amount (not including credit memoranda)
2 collected from the county under this Section during the second
3 preceding calendar month by the Department, (i) less 2% of that
4 amount, which shall be deposited into the Tax Compliance and
5 Administration Fund and shall be used by the Department,
6 subject to appropriation, to cover the costs of the Department
7 in administering and enforcing the provisions of this Section,
8 on behalf of the county, (ii) plus an amount that the
9 Department determines is necessary to offset any amounts that
10 were erroneously paid to a different taxing body; (iii) less an
11 amount equal to the amount of refunds made during the second
12 preceding calendar month by the Department on behalf of the
13 county; and (iv) less any amount that the Department determines
14 is necessary to offset any amounts that were payable to a
15 different taxing body but were erroneously paid to the county.
16 When certifying the amount of a monthly disbursement to a
17 regional superintendent of schools under this Section, the
18 Department shall increase or decrease the amounts by an amount
19 necessary to offset any miscalculation of previous
20 disbursements within the previous 6 months from the time a
21 miscalculation is discovered.

22 Within 10 days after receipt by the Comptroller from the
23 Department of the disbursement certification to the regional
24 superintendents of the schools provided for in this Section,
25 the Comptroller shall cause the orders to be drawn for the
26 respective amounts in accordance with directions contained in

1 the certification.

2 If the Department determines that a refund should be made
3 under this Section to a claimant instead of issuing a credit
4 memorandum, then the Department shall notify the Comptroller,
5 who shall cause the order to be drawn for the amount specified
6 and to the person named in the notification from the
7 Department. The refund shall be paid by the Treasurer out of
8 the School Facility Occupation Tax Fund.

9 (e) For the purposes of determining the local governmental
10 unit whose tax is applicable, a retail sale by a producer of
11 coal or another mineral mined in Illinois is a sale at retail
12 at the place where the coal or other mineral mined in Illinois
13 is extracted from the earth. This subsection does not apply to
14 coal or another mineral when it is delivered or shipped by the
15 seller to the purchaser at a point outside Illinois so that the
16 sale is exempt under the United States Constitution as a sale
17 in interstate or foreign commerce.

18 Notwithstanding any other provision of law, for the purpose
19 of determining the local governmental unit whose tax is
20 applicable, a retail sale of fuel used by an aircraft shall be
21 deemed to be a retail sale at the place where the fuel is
22 delivered to the aircraft. For the purposes of this paragraph,
23 "fuel" has the meaning given to that term in Section 1.19 of
24 the Motor Fuel Tax Law.

25 (f) Nothing in this Section may be construed to authorize a
26 tax to be imposed upon the privilege of engaging in any

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

3 (g) If a county board imposes a tax under this Section
4 pursuant to a referendum held before the effective date of this
5 amendatory Act of the 97th General Assembly at a rate below the
6 rate set forth in the question approved by a majority of
7 electors of that county voting on the question as provided in
8 subsection (c), then the county board may, by ordinance,
9 increase the rate of the tax up to the rate set forth in the
10 question approved by a majority of electors of that county
11 voting on the question as provided in subsection (c). If a
12 county board imposes a tax under this Section pursuant to a
13 referendum held before the effective date of this amendatory
14 Act of the 97th General Assembly, then the board may, by
15 ordinance, discontinue or reduce the rate of the tax. If a tax
16 is imposed under this Section pursuant to a referendum held on
17 or after the effective date of this amendatory Act of the 97th
18 General Assembly, then the county board may reduce or
19 discontinue the tax, but only in accordance with subsection
20 (h-5) of this Section. If, however, a school board issues bonds
21 that are secured by the proceeds of the tax under this Section,
22 then the county board may not reduce the tax rate or
23 discontinue the tax if that rate reduction or discontinuance
24 would adversely affect the school board's ability to pay the
25 principal and interest on those bonds as they become due or
26 necessitate the extension of additional property taxes to pay

1 the principal and interest on those bonds. If the county board
2 reduces the tax rate or discontinues the tax, then a referendum
3 must be held in accordance with subsection (c) of this Section
4 in order to increase the rate of the tax or to reimpose the
5 discontinued tax.

6 Until January 1, 2014, the results of any election that
7 imposes, reduces, or discontinues a tax under this Section must
8 be certified by the election authority, and any ordinance that
9 increases or lowers the rate or discontinues the tax must be
10 certified by the county clerk and, in each case, filed with the
11 Illinois Department of Revenue either (i) on or before the
12 first day of April, whereupon the Department shall proceed to
13 administer and enforce the tax or change in the rate as of the
14 first day of July next following the filing; or (ii) on or
15 before the first day of October, whereupon the Department shall
16 proceed to administer and enforce the tax or change in the rate
17 as of the first day of January next following the filing.

18 Beginning January 1, 2014, the results of any election that
19 imposes, reduces, or discontinues a tax under this Section must
20 be certified by the election authority, and any ordinance that
21 increases or lowers the rate or discontinues the tax must be
22 certified by the county clerk and, in each case, filed with the
23 Illinois Department of Revenue either (i) on or before the
24 first day of May, whereupon the Department shall proceed to
25 administer and enforce the tax or change in the rate as of the
26 first day of July next following the filing; or (ii) on or

1 before the first day of October, whereupon the Department shall
2 proceed to administer and enforce the tax or change in the rate
3 as of the first day of January next following the filing.

4 (h) For purposes of this Section, "school facility
5 purposes" means (i) the acquisition, development,
6 construction, reconstruction, rehabilitation, improvement,
7 financing, architectural planning, and installation of capital
8 facilities consisting of buildings, structures, and durable
9 equipment and for the acquisition and improvement of real
10 property and interest in real property required, or expected to
11 be required, in connection with the capital facilities and (ii)
12 the payment of bonds or other obligations heretofore or
13 hereafter issued, including bonds or other obligations
14 heretofore or hereafter issued to refund or to continue to
15 refund bonds or other obligations issued, for school facility
16 purposes, provided that the taxes levied to pay those bonds are
17 abated by the amount of the taxes imposed under this Section
18 that are used to pay those bonds. "School-facility purposes"
19 also includes fire prevention, safety, energy conservation,
20 disabled accessibility, school security, and specified repair
21 purposes set forth under Section 17-2.11 of the School Code.

22 (h-5) A county board in a county where a tax has been
23 imposed under this Section pursuant to a referendum held on or
24 after the effective date of this amendatory Act of the 97th
25 General Assembly may, by ordinance or resolution, submit to the
26 voters of the county the question of reducing or discontinuing

1 the tax. In the ordinance or resolution, the county board shall
2 certify the question to the proper election authority in
3 accordance with the Election Code. The election authority must
4 submit the question in substantially the following form:

5 Shall the school facility retailers' occupation tax
6 and service occupation tax (commonly referred to as the
7 "school facility sales tax") currently imposed in (name of
8 county) at a rate of (insert rate) be (reduced to (insert
9 rate)) (discontinued)?

10 If a majority of the electors voting on the question vote in
11 the affirmative, then, subject to the provisions of subsection
12 (g) of this Section, the tax shall be reduced or discontinued
13 as set forth in the question.

14 (i) This Section does not apply to Cook County.

15 (j) This Section may be cited as the County School Facility
16 Occupation Tax Law.

17 (Source: P.A. 97-542, eff. 8-23-11; 97-813, eff. 7-13-12;
18 98-584, eff. 8-27-13.)

19 (55 ILCS 5/5-1008.5)

20 Sec. 5-1008.5. Use and occupation taxes.

21 (a) The Rock Island County Board may adopt a resolution
22 that authorizes a referendum on the question of whether the
23 county shall be authorized to impose a retailers' occupation
24 tax, a service occupation tax, and a use tax at a rate of 1/4 of
25 1% on behalf of the economic development activities of Rock

1 Island County and communities located within the county. The
2 county board shall certify the question to the proper election
3 authorities who shall submit the question to the voters of the
4 county at the next regularly scheduled election in accordance
5 with the general election law. The question shall be in
6 substantially the following form:

7 Shall Rock Island County be authorized to impose a
8 retailers' occupation tax, a service occupation tax, and a
9 use tax at the rate of 1/4 of 1% for the sole purpose of
10 economic development activities, including creation and
11 retention of job opportunities, support of affordable
12 housing opportunities, and enhancement of quality of life
13 improvements?

14 Votes shall be recorded as "yes" or "no". If a majority of
15 all votes cast on the proposition are in favor of the
16 proposition, the county is authorized to impose the tax.

17 (b) The county shall impose the retailers' occupation tax
18 upon all persons engaged in the business of selling tangible
19 personal property at retail in the county, at the rate approved
20 by referendum, on the gross receipts from the sales made in the
21 course of those businesses within the county. This additional
22 tax may not be imposed on the sale of food for human
23 consumption that is to be consumed off the premises where it is
24 sold (other than alcoholic beverages, soft drinks, and food
25 that has been prepared for immediate consumption) and
26 prescription and non-prescription medicines, drugs, medical

1 appliances and insulin, urine testing materials, syringes, and
2 needles used by diabetics. The tax imposed under this Section
3 and all civil penalties that may be assessed as an incident of
4 the tax shall be collected and enforced by the Department of
5 Revenue. The Department has full power to administer and
6 enforce this Section; to collect all taxes and penalties so
7 collected in the manner provided in this Section; and to
8 determine all rights to credit memoranda arising on account of
9 the erroneous payment of tax or penalty under this Section. In
10 the administration of, and compliance with, this Section, the
11 Department and persons who are subject to this Section shall
12 (i) have the same rights, remedies, privileges, immunities,
13 powers and duties, (ii) be subject to the same conditions,
14 restrictions, limitations, penalties, exclusions, exemptions,
15 and definitions of terms, and (iii) employ the same modes of
16 procedure as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
17 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in respect to
18 all provisions other than the State rate of tax), 2-15 through
19 2-70, 2a, 2b, 2c, 3 (except as to the disposition of taxes and
20 penalties collected and provisions related to quarter monthly
21 payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6,
22 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers'
23 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
24 Interest Act, as fully as if those provisions were set forth in
25 this subsection.

26 Persons subject to any tax imposed under this subsection

1 may reimburse themselves for their seller's tax liability by
2 separately stating the tax as an additional charge, which
3 charge may be stated in combination, in a single amount, with
4 State taxes that sellers are required to collect, in accordance
5 with bracket schedules prescribed by the Department.

6 Whenever the Department determines that a refund should be
7 made under this subsection to a claimant instead of issuing a
8 credit memorandum, the Department shall notify the State
9 Comptroller, who shall cause the warrant to be drawn for the
10 amount specified, and to the person named, in the notification
11 from the Department. The refund shall be paid by the State
12 Treasurer out of the tax fund referenced under paragraph (g) of
13 this Section.

14 If a tax is imposed under this subsection (b), a tax shall
15 also be imposed at the same rate under subsections (c) and (d)
16 of this Section.

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

26 Notwithstanding any other provision of law, for the purpose

1 of determining whether a tax authorized under this Section is
2 applicable, a retail sale of fuel used by an aircraft shall be
3 deemed to be a retail sale at the place where the fuel is
4 delivered to the aircraft. For the purposes of this paragraph,
5 "fuel" has the meaning given to that term in Section 1.19 of
6 the Motor Fuel Tax Law.

7 Nothing in this Section shall be construed to authorize the
8 county to impose a tax upon the privilege of engaging in any
9 business that under the Constitution of the United States may
10 not be made the subject of taxation by this State.

11 (c) If a tax has been imposed under subsection (b), a
12 service occupation tax shall also be imposed at the same rate
13 upon all persons engaged, in the county, in the business of
14 making sales of service, who, as an incident to making those
15 sales of service, transfer tangible personal property within
16 the county as an incident to a sale of service. This additional
17 tax may not be imposed on the sale of food for human
18 consumption that is to be consumed off the premises where it is
19 sold (other than alcoholic beverages, soft drinks, and food
20 that has been prepared for immediate consumption) and
21 prescription and non-prescription medicines, drugs, medical
22 appliances and insulin, urine testing materials, syringes, and
23 needles used by diabetics. The tax imposed under this
24 subsection and all civil penalties that may be assessed as an
25 incident of the tax shall be collected and enforced by the
26 Department of Revenue. The Department has full power to

1 administer and enforce this paragraph; to collect all taxes and
2 penalties due under this Section; to dispose of taxes and
3 penalties so collected in the manner provided in this Section;
4 and to determine all rights to credit memoranda arising on
5 account of the erroneous payment of tax or penalty under this
6 Section. In the administration of, and compliance with this
7 paragraph, the Department and persons who are subject to this
8 paragraph shall (i) have the same rights, remedies, privileges,
9 immunities, powers, and duties, (ii) be subject to the same
10 conditions, restrictions, limitations, penalties, exclusions,
11 exemptions, and definitions of terms, and (iii) employ the same
12 modes of procedure as are prescribed in Sections 2 (except that
13 the reference to State in the definition of supplier
14 maintaining a place of business in this State shall mean the
15 county), 2a, 2b, 3 through 3-55 (in respect to all provisions
16 other than the State rate of tax), 4 (except that the reference
17 to the State shall be to the county), 5, 7, 8 (except that the
18 jurisdiction to which the tax shall be a debt to the extent
19 indicated in that Section 8 shall be the county), 9 (except as
20 to the disposition of taxes and penalties collected, and except
21 that the returned merchandise credit for this tax may not be
22 taken against any State tax), 11, 12 (except the reference to
23 Section 2b of the Retailers' Occupation Tax Act), 13 (except
24 that any reference to the State shall mean the county), 15, 16,
25 17, 18, 19 and 20 of the Service Occupation Tax Act and Section
26 3-7 of the Uniform Penalty and Interest Act, as fully as if

1 those provisions were set forth in this subsection.

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

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

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

22 (d) If a tax has been imposed under subsection (b), a use
23 tax shall also be imposed at the same rate upon the privilege
24 of using, in the county, any item of tangible personal property
25 that is purchased outside the county at retail from a retailer,
26 and that is titled or registered at a location within the

1 county with an agency of this State's government. This
2 additional tax may not be imposed on the sale of food for human
3 consumption that is to be consumed off the premises where it is
4 sold (other than alcoholic beverages, soft drinks, and food
5 that has been prepared for immediate consumption) and
6 prescription and non-prescription medicines, drugs, medical
7 appliances and insulin, urine testing materials, syringes, and
8 needles used by diabetics. "Selling price" is defined as in the
9 Use Tax Act. The tax shall be collected from persons whose
10 Illinois address for titling or registration purposes is given
11 as being in the county. The tax shall be collected by the
12 Department of Revenue for the county. The tax must be paid to
13 the State, or an exemption determination must be obtained from
14 the Department of Revenue, before the title or certificate of
15 registration for the property may be issued. The tax or proof
16 of exemption may be transmitted to the Department by way of the
17 State agency with which, or the State officer with whom, the
18 tangible personal property must be titled or registered if the
19 Department and the State agency or State officer determine that
20 this procedure will expedite the processing of applications for
21 title or registration.

22 The Department has full power to administer and enforce
23 this paragraph; to collect all taxes, penalties, and interest
24 due under this Section; to dispose of taxes, penalties, and
25 interest so collected in the manner provided in this Section;
26 and to determine all rights to credit memoranda or refunds

1 arising on account of the erroneous payment of tax, penalty, or
2 interest under this Section. In the administration of, and
3 compliance with, this subsection, the Department and persons
4 who are subject to this paragraph shall (i) have the same
5 rights, remedies, privileges, immunities, powers, and duties,
6 (ii) be subject to the same conditions, restrictions,
7 limitations, penalties, exclusions, exemptions, and
8 definitions of terms, and (iii) employ the same modes of
9 procedure as are prescribed in Sections 2 (except the
10 definition of "retailer maintaining a place of business in this
11 State"), 3, 3-5, 3-10, 3-45, 3-55, 3-65, 3-70, 3-85, 3a, 4, 6,
12 7, 8 (except that the jurisdiction to which the tax shall be a
13 debt to the extent indicated in that Section 8 shall be the
14 county), 9 (except provisions relating to quarter monthly
15 payments), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22
16 of the Use Tax Act and Section 3-7 of the Uniform Penalty and
17 Interest Act, that are not inconsistent with this paragraph, as
18 fully as if those provisions were set forth in this subsection.

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

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

10 (f) The results of any election authorizing a proposition
11 to impose a tax under this Section or effecting a change in the
12 rate of tax shall be certified by the proper election
13 authorities and filed with the Illinois Department on or before
14 the first day of October. In addition, an ordinance imposing,
15 discontinuing, or effecting a change in the rate of tax under
16 this Section shall be adopted and a certified copy of the
17 ordinance filed with the Department on or before the first day
18 of October. After proper receipt of the certifications, the
19 Department shall proceed to administer and enforce this Section
20 as of the first day of January next following the adoption and
21 filing.

22 (g) The Department of Revenue shall, upon collecting any
23 taxes and penalties as provided in this Section, pay the taxes
24 and penalties over to the State Treasurer as trustee for the
25 county. The taxes and penalties shall be held in a trust fund
26 outside the State Treasury. On or before the 25th day of each

1 calendar month, the Department of Revenue shall prepare and
2 certify to the Comptroller of the State of Illinois the amount
3 to be paid to the county, which shall be the balance in the
4 fund, less any amount determined by the Department to be
5 necessary for the payment of refunds. Within 10 days after
6 receipt by the Comptroller of the certification of the amount
7 to be paid to the county, the Comptroller shall cause an order
8 to be drawn for payment for the amount in accordance with the
9 directions contained in the certification. Amounts received
10 from the tax imposed under this Section shall be used only for
11 the economic development activities of the county and
12 communities located within the county.

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

19 (i) This Section may be cited as the Rock Island County Use
20 and Occupation Tax Law.

21 (Source: P.A. 90-415, eff. 8-15-97.)

22 Section 20. The Illinois Municipal Code is amended by
23 changing Sections 8-11-1, 8-11-1.3, 8-11-1.6, and 11-74.3-6 as
24 follows:

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

2 Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax
3 Act. The corporate authorities of a home rule municipality may
4 impose a tax upon all persons engaged in the business of
5 selling tangible personal property, other than an item of
6 tangible personal property titled or registered with an agency
7 of this State's government, at retail in the municipality on
8 the gross receipts from these sales made in the course of such
9 business. If imposed, the tax shall only be imposed in 1/4%
10 increments. On and after September 1, 1991, this additional 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 home rule municipality under
18 this Section and all civil penalties that may be assessed as an
19 incident of the tax shall be collected and enforced by the
20 State Department of Revenue. The certificate of registration
21 that is issued by the Department to a retailer under the
22 Retailers' Occupation Tax Act shall permit the retailer to
23 engage in a business that is taxable under any ordinance or
24 resolution enacted pursuant to this Section without
25 registering separately with the Department under such
26 ordinance or resolution or under this Section. The Department

1 shall have full power to administer and enforce this Section;
2 to collect all taxes and penalties due hereunder; to dispose of
3 taxes and penalties so collected in the manner hereinafter
4 provided; and to determine all rights to credit memoranda
5 arising on account of the erroneous payment of tax or penalty
6 hereunder. In the administration of, and compliance with, this
7 Section the Department and persons who are subject to this
8 Section shall have the same rights, remedies, privileges,
9 immunities, powers and duties, and be subject to the same
10 conditions, restrictions, limitations, penalties and
11 definitions of terms, and employ the same modes of procedure,
12 as are prescribed in Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 1k,
13 1m, 1n, 2 through 2-65 (in respect to all provisions therein
14 other than the State rate of tax), 2c, 3 (except as to the
15 disposition of taxes and penalties collected), 4, 5, 5a, 5b,
16 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9,
17 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
18 Section 3-7 of the Uniform Penalty and Interest Act, as fully
19 as if those provisions were set forth herein.

20 No tax may be imposed by a home rule municipality under
21 this Section unless the municipality also imposes a tax at the
22 same rate under Section 8-11-5 of this Act.

23 Persons subject to any tax imposed under the authority
24 granted in this Section may reimburse themselves for their
25 seller's tax liability hereunder by separately stating that tax
26 as an additional charge, which charge may be stated in

1 combination, in a single amount, with State tax which sellers
2 are required to collect under the Use Tax Act, pursuant to such
3 bracket schedules as the Department may prescribe.

4 Whenever the Department determines that a refund should be
5 made under this Section 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 home rule municipal retailers' occupation
11 tax fund.

12 The Department shall immediately pay over to the State
13 Treasurer, ex officio, as trustee, all taxes and penalties
14 collected hereunder.

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

23 After the monthly transfer to the STAR Bonds Revenue Fund,
24 on or before the 25th day of each calendar month, the
25 Department shall prepare and certify to the Comptroller the
26 disbursement of stated sums of money to named municipalities,

1 the municipalities to be those from which retailers have paid
2 taxes or penalties hereunder to the Department during the
3 second preceding calendar month. The amount to be paid to each
4 municipality shall be the amount (not including credit
5 memoranda) collected hereunder during the second preceding
6 calendar month by the Department plus an amount the Department
7 determines is necessary to offset any amounts that were
8 erroneously paid to a different taxing body, and not including
9 an amount equal to the amount of refunds made during the second
10 preceding calendar month by the Department on behalf of such
11 municipality, and not including any amount that the Department
12 determines is necessary to offset any amounts that were payable
13 to a different taxing body but were erroneously paid to the
14 municipality, and not including any amounts that are
15 transferred to the STAR Bonds Revenue Fund. Within 10 days
16 after receipt by the Comptroller of the disbursement
17 certification to the municipalities provided for in this
18 Section to be given to the Comptroller by the Department, the
19 Comptroller shall cause the orders to be drawn for the
20 respective amounts in accordance with the directions contained
21 in the certification.

22 In addition to the disbursement required by the preceding
23 paragraph and in order to mitigate delays caused by
24 distribution procedures, an allocation shall, if requested, be
25 made within 10 days after January 14, 1991, and in November of
26 1991 and each year thereafter, to each municipality that

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

1 amount allocated and disbursed under this paragraph in the
2 preceding period of July 1 through June 30. The Department
3 shall prepare and certify to the Comptroller for disbursement
4 the allocations made in accordance with this paragraph.

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

14 Notwithstanding any other provision of law, for the purpose
15 of determining the local governmental unit whose tax is
16 applicable, a retail sale of fuel used by an aircraft shall be
17 deemed to be a retail sale at the place where the fuel is
18 delivered to the aircraft. For the purposes of this paragraph,
19 "fuel" has the meaning given to that term in Section 1.19 of
20 the Motor Fuel Tax Law.

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

25 An ordinance or resolution imposing or discontinuing a tax
26 hereunder or effecting a change in the rate thereof shall be

1 adopted and a certified copy thereof filed with the Department
2 on or before the first day of June, whereupon the Department
3 shall proceed to administer and enforce this Section as of the
4 first day of September next following the adoption and filing.
5 Beginning January 1, 1992, an ordinance or resolution imposing
6 or discontinuing the 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 July,
9 whereupon the Department shall proceed to administer and
10 enforce this Section as of the first day of October next
11 following such adoption and filing. Beginning January 1, 1993,
12 an ordinance or resolution imposing or discontinuing the tax
13 hereunder or effecting a change in the rate thereof shall be
14 adopted and a certified copy thereof filed with the Department
15 on or before the first day of October, whereupon the Department
16 shall proceed to administer and enforce this Section as of the
17 first day of January next following the adoption and filing.
18 However, a municipality located in a county with a population
19 in excess of 3,000,000 that elected to become a home rule unit
20 at the general primary election in 1994 may adopt an ordinance
21 or resolution imposing the tax under this Section and file a
22 certified copy of the ordinance or resolution with the
23 Department on or before July 1, 1994. The Department shall then
24 proceed to administer and enforce this Section as of October 1,
25 1994. Beginning April 1, 1998, an ordinance or resolution
26 imposing or discontinuing the tax hereunder or effecting a

1 change in the rate thereof shall either (i) be adopted and a
2 certified copy thereof filed with the Department on or before
3 the first day of April, whereupon the Department shall proceed
4 to administer and enforce this Section as of the first day of
5 July next following the adoption and filing; or (ii) be adopted
6 and a certified copy thereof filed with the Department on or
7 before the first day of October, whereupon the Department shall
8 proceed to administer and enforce this Section as of the first
9 day of January next following the adoption and filing.

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 Any unobligated balance remaining in the Municipal
17 Retailers' Occupation Tax Fund on December 31, 1989, which fund
18 was abolished by Public Act 85-1135, and all receipts of
19 municipal tax as a result of audits of liability periods prior
20 to January 1, 1990, shall be paid into the Local Government Tax
21 Fund for distribution as provided by this Section prior to the
22 enactment of Public Act 85-1135. All receipts of municipal tax
23 as a result of an assessment not arising from an audit, for
24 liability periods prior to January 1, 1990, shall be paid into
25 the Local Government Tax Fund for distribution before July 1,
26 1990, as provided by this Section prior to the enactment of

1 Public Act 85-1135; and on and after July 1, 1990, all such
2 receipts shall be distributed as provided in Section 6z-18 of
3 the State Finance Act.

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

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

9 (Source: P.A. 96-939, eff. 6-24-10.)

10 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

11 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'
12 Occupation Tax Act. The corporate authorities of a non-home
13 rule municipality may impose a tax upon all persons engaged in
14 the business of selling tangible personal property, other than
15 on an item of tangible personal property which is titled and
16 registered by an agency of this State's Government, at retail
17 in the municipality for expenditure on public infrastructure or
18 for property tax relief or both as defined in Section 8-11-1.2
19 if approved by referendum as provided in Section 8-11-1.1, of
20 the gross receipts from such sales made in the course of such
21 business. If the tax is approved by referendum on or after July
22 14, 2010 (the effective date of Public Act 96-1057), the
23 corporate authorities of a non-home rule municipality may,
24 until December 31, 2020, use the proceeds of the tax for
25 expenditure on municipal operations, in addition to or in lieu

1 of any expenditure on public infrastructure or for property tax
2 relief. The tax imposed may not be more than 1% and may be
3 imposed only in 1/4% increments. The tax may not be imposed on
4 the sale of 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. The
10 tax imposed by a municipality pursuant to this Section and all
11 civil penalties that may be assessed as an incident thereof
12 shall be collected and enforced by the State Department of
13 Revenue. The certificate of registration which is issued by the
14 Department to a retailer under the Retailers' Occupation Tax
15 Act shall permit such retailer to engage in a business which is
16 taxable under any ordinance or resolution enacted pursuant to
17 this Section without registering separately with the
18 Department under such ordinance or resolution or under this
19 Section. The Department shall have full power to administer and
20 enforce this Section; to collect all taxes and penalties due
21 hereunder; to dispose of taxes and penalties so collected in
22 the manner hereinafter provided, and to determine all rights to
23 credit memoranda, arising on account of the erroneous payment
24 of tax or penalty hereunder. In the administration of, and
25 compliance with, this Section, the Department and persons who
26 are subject to this Section shall have the same rights,

1 remedies, privileges, immunities, powers and duties, and be
2 subject to the same conditions, restrictions, limitations,
3 penalties and definitions of terms, and employ the same modes
4 of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d,
5 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
6 therein other than the State rate of tax), 2c, 3 (except as to
7 the disposition of taxes and penalties collected), 4, 5, 5a,
8 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8,
9 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
10 Section 3-7 of the Uniform Penalty and Interest Act as fully as
11 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 8-11-1.4 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 seller's tax liability hereunder by separately stating
18 such tax as an additional charge, which charge may be stated in
19 combination, in a single amount, with State tax which sellers
20 are required to collect under the Use Tax Act, pursuant to such
21 bracket schedules as the Department may prescribe.

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

1 from the Department. Such refund shall be paid by the State
2 Treasurer out of the non-home rule municipal retailers'
3 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 retailers have paid
20 taxes or penalties hereunder to the Department during the
21 second preceding calendar month. The amount to be paid to each
22 municipality shall be the amount (not including credit
23 memoranda) collected hereunder during the second preceding
24 calendar month by the Department plus an amount the Department
25 determines is necessary to offset any amounts which were
26 erroneously paid to a different taxing body, and not including

1 an amount equal to the amount of refunds made during the second
2 preceding calendar month by the Department on behalf of such
3 municipality, and not including any amount which the Department
4 determines is necessary to offset any amounts which were
5 payable to a different taxing body but were erroneously paid to
6 the municipality, and not including any amounts that are
7 transferred to the STAR Bonds Revenue Fund. Within 10 days
8 after receipt, by the Comptroller, of the disbursement
9 certification to the municipalities, provided for in this
10 Section to be given to the Comptroller by the Department, the
11 Comptroller shall cause the orders to be drawn for the
12 respective amounts in accordance with the directions contained
13 in such certification.

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

23 Notwithstanding any other provision of law, for the purpose
24 of determining the local governmental unit whose tax is
25 applicable, a retail sale of fuel used by an aircraft shall be
26 deemed to be a retail sale at the place where the fuel is

1 delivered to the aircraft. For the purposes of this paragraph,
2 "fuel" has the meaning given to that term in Section 1.19 of
3 the Motor Fuel Tax Law.

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

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

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

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

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

22 (Source: P.A. 96-939, eff. 6-24-10; 96-1057, eff. 7-14-10;
23 97-333, eff. 8-12-11; 97-837, eff. 7-20-12.)

24 (65 ILCS 5/8-11-1.6)

25 Sec. 8-11-1.6. Non-home rule municipal retailers

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

1 rate thereof shall be adopted and a certified copy thereof
2 filed with the Department on or before the first day of
3 October, whereupon the Department shall proceed to administer
4 and enforce this Section as of the first day of January next
5 following such adoption and filing. The certificate of
6 registration that is issued by the Department to a retailer
7 under the Retailers' Occupation Tax Act shall permit the
8 retailer to engage in a business that is taxable under any
9 ordinance or resolution enacted under this Section without
10 registering separately with the Department under the ordinance
11 or resolution or under this Section. The Department shall have
12 full power to administer and enforce this Section, to collect
13 all taxes and penalties due hereunder, to dispose of taxes and
14 penalties so collected in the manner hereinafter provided, and
15 to determine all rights to credit memoranda, arising on account
16 of the 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,
20 powers, and duties, and be subject to the same conditions,
21 restrictions, limitations, penalties, and definitions of
22 terms, and employ the same modes of procedure, as are
23 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2
24 through 2-65 (in respect to all provisions therein other than
25 the State rate of tax), 2c, 3 (except as to the disposition of
26 taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,

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

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

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

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

23 The Department shall forthwith pay over to the State
24 Treasurer, ex officio, as trustee, all taxes and penalties
25 collected 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 named municipalities,
12 the municipalities to be those from which retailers have paid
13 taxes or penalties hereunder to the Department during the
14 second preceding calendar month. The amount to be paid to each
15 municipality shall be the amount (not including credit
16 memoranda) collected hereunder during the second preceding
17 calendar month by the Department plus an amount the Department
18 determines is necessary to offset any amounts that were
19 erroneously paid to a different taxing body, and not including
20 an amount equal to the amount of refunds made during the second
21 preceding calendar month by the Department on behalf of the
22 municipality, and not including any amount that the Department
23 determines is necessary to offset any amounts that were payable
24 to a different taxing body but were erroneously paid to the
25 municipality, and not including any amounts that are
26 transferred to the STAR Bonds Revenue Fund. Within 10 days

1 after receipt by the Comptroller of the disbursement
2 certification to the municipalities provided for in this
3 Section 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 For the purpose of determining the local governmental unit
8 whose tax is applicable, a retail sale by a producer of coal or
9 other mineral mined in Illinois is a sale at retail at the
10 place where the coal or other mineral mined in Illinois is
11 extracted from the earth. This paragraph does not apply to coal
12 or other mineral when it is delivered or shipped by the seller
13 to the purchaser at a point outside Illinois so that the sale
14 is exempt under the federal Constitution as a sale in
15 interstate or foreign commerce.

16 Notwithstanding any other provision of law, for the purpose
17 of determining the local governmental unit whose tax is
18 applicable, a retail sale of fuel used by an aircraft shall be
19 deemed to be a retail sale at the place where the fuel is
20 delivered to the aircraft. For the purposes of this paragraph,
21 "fuel" has the meaning given to that term in Section 1.19 of
22 the Motor Fuel Tax Law.

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

1 When certifying the amount of a monthly disbursement to a
2 municipality under this Section, the Department shall increase
3 or decrease the amount by an amount necessary to offset any
4 misallocation of previous disbursements. The offset amount
5 shall be the amount erroneously disbursed within the previous 6
6 months from the time a misallocation is discovered.

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

10 (Source: P.A. 96-939, eff. 6-24-10.)

11 (65 ILCS 5/11-74.3-6)

12 Sec. 11-74.3-6. Business district revenue and obligations;
13 business district tax allocation fund.

14 (a) If the corporate authorities of a municipality have
15 approved a business district plan, have designated a business
16 district, and have elected to impose a tax by ordinance
17 pursuant to subsection (10) or (11) of Section 11-74.3-3, then
18 each year after the date of the approval of the ordinance but
19 terminating upon the date all business district project costs
20 and all obligations paying or reimbursing business district
21 project costs, if any, have been paid, but in no event later
22 than the dissolution date, all amounts generated by the
23 retailers' occupation tax and service occupation tax shall be
24 collected and the tax shall be enforced by the Department of
25 Revenue in the same manner as all retailers' occupation taxes

1 and service occupation taxes imposed in the municipality
2 imposing the tax and all amounts generated by the hotel
3 operators' occupation tax shall be collected and the tax shall
4 be enforced by the municipality in the same manner as all hotel
5 operators' occupation taxes imposed in the municipality
6 imposing the tax. The corporate authorities of the municipality
7 shall deposit the proceeds of the taxes imposed under
8 subsections (10) and (11) of Section 11-74.3-3 into a special
9 fund of the municipality called the "[Name of] Business
10 District Tax Allocation Fund" for the purpose of paying or
11 reimbursing business district project costs and obligations
12 incurred in the payment of those costs.

13 (b) The corporate authorities of a municipality that has
14 designated a business district under this Law may, by
15 ordinance, impose a Business District Retailers' Occupation
16 Tax upon all persons engaged in the business of selling
17 tangible personal property, other than an item of tangible
18 personal property titled or registered with an agency of this
19 State's government, at retail in the business district at a
20 rate not to exceed 1% of the gross receipts from the sales made
21 in the course of such business, to be imposed only in 0.25%
22 increments. The tax may not be imposed on food for human
23 consumption that is to be consumed off the premises where it is
24 sold (other than alcoholic beverages, soft drinks, and food
25 that has been prepared for immediate consumption),
26 prescription and nonprescription medicines, drugs, medical

1 appliances, modifications to a motor vehicle for the purpose of
2 rendering it usable by a disabled person, and insulin, urine
3 testing materials, syringes, and needles used by diabetics, for
4 human use.

5 The tax imposed under this subsection and all civil
6 penalties that may be assessed as an incident thereof shall be
7 collected and enforced by the Department of Revenue. The
8 certificate of registration that is issued by the Department to
9 a retailer under the Retailers' Occupation Tax Act shall permit
10 the retailer to engage in a business that is taxable under any
11 ordinance or resolution enacted pursuant to this subsection
12 without registering separately with the Department under such
13 ordinance or resolution or under this subsection. The
14 Department of Revenue shall have full power to administer and
15 enforce this subsection; to collect all taxes and penalties due
16 under this subsection in the manner hereinafter provided; and
17 to determine all rights to credit memoranda arising on account
18 of the erroneous payment of tax or penalty under this
19 subsection. In the administration of, and compliance with, this
20 subsection, the Department and persons who are subject to this
21 subsection shall have the same rights, remedies, privileges,
22 immunities, powers and duties, and be subject to the same
23 conditions, restrictions, limitations, penalties, exclusions,
24 exemptions, and definitions of terms and employ the same modes
25 of procedure, as are prescribed in Sections 1, 1a through 1o, 2
26 through 2-65 (in respect to all provisions therein other than

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

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

14 Whenever the Department determines that a refund should be
15 made under this subsection to a claimant instead of issuing a
16 credit memorandum, the Department shall notify the State
17 Comptroller, who shall cause the order to be drawn for the
18 amount specified and to the person named in the notification
19 from the Department. The refund shall be paid by the State
20 Treasurer out of the business district retailers' occupation
21 tax fund.

22 The Department shall immediately pay over to the State
23 Treasurer, ex officio, as trustee, all taxes, penalties, and
24 interest collected under this subsection for deposit into the
25 business district retailers' occupation tax fund.

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 subsection
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 named municipalities
12 from the business district retailers' occupation tax fund, the
13 municipalities to be those from which retailers have paid taxes
14 or penalties under this subsection to the Department during the
15 second preceding calendar month. The amount to be paid to each
16 municipality shall be the amount (not including credit
17 memoranda) collected under this subsection 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 an amount equal to the amount of refunds made during
22 the second preceding calendar month by the Department, less 2%
23 of that amount, which shall be deposited into the Tax
24 Compliance and Administration Fund and shall be used by the
25 Department, subject to appropriation, to cover the costs of the
26 Department in administering and enforcing the provisions of

1 this subsection, on behalf of such municipality, and not
2 including any amount that the Department determines is
3 necessary to offset any amounts that were payable to a
4 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. Within 10 days
7 after receipt by the Comptroller of the disbursement
8 certification to the municipalities provided for in this
9 subsection to be given to the Comptroller by the Department,
10 the Comptroller shall cause the orders to be drawn for the
11 respective amounts in accordance with the directions contained
12 in the certification. The proceeds of the tax paid to
13 municipalities under this subsection shall be deposited into
14 the Business District Tax Allocation Fund by the municipality.

15 An ordinance imposing or discontinuing the tax under this
16 subsection or effecting a change in the rate thereof shall
17 either (i) be adopted and a certified copy thereof filed with
18 the Department on or before the first day of April, whereupon
19 the Department, if all other requirements of this subsection
20 are met, shall proceed to administer and enforce this
21 subsection as of the first day of July next following the
22 adoption and filing; or (ii) be adopted and a certified copy
23 thereof filed with the Department on or before the first day of
24 October, whereupon, if all other requirements of this
25 subsection are met, the Department shall proceed to administer
26 and enforce this subsection as of the first day of January next

1 following the adoption and filing.

2 The Department of Revenue shall not administer or enforce
3 an ordinance imposing, discontinuing, or changing the rate of
4 the tax under this subsection, until the municipality also
5 provides, in the manner prescribed by the Department, the
6 boundaries of the business district and each address in the
7 business district in such a way that the Department can
8 determine by its address whether a business is located in the
9 business district. The municipality must provide this boundary
10 and address information to the Department on or before April 1
11 for administration and enforcement of the tax under this
12 subsection by the Department beginning on the following July 1
13 and on or before October 1 for administration and enforcement
14 of the tax under this subsection by the Department beginning on
15 the following January 1. The Department of Revenue shall not
16 administer or enforce any change made to the boundaries of a
17 business district or address change, addition, or deletion
18 until the municipality reports the boundary change or address
19 change, addition, or deletion to the Department in the manner
20 prescribed by the Department. The municipality must provide
21 this boundary change information or address change, addition,
22 or deletion to the Department on or before April 1 for
23 administration and enforcement by the Department of the change
24 beginning on the following July 1 and on or before October 1
25 for administration and enforcement by the Department of the
26 change beginning on the following January 1. The retailers in

1 the business district shall be responsible for charging the tax
2 imposed under this subsection. If a retailer is incorrectly
3 included or excluded from the list of those required to collect
4 the tax under this subsection, both the Department of Revenue
5 and the retailer shall be held harmless if they reasonably
6 relied on information provided by the municipality.

7 A municipality that imposes the tax under this subsection
8 must submit to the Department of Revenue any other information
9 as the Department may require for the administration and
10 enforcement of the tax.

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

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

21 If a tax is imposed under this subsection (b), a tax shall
22 also be imposed under subsection (c) of this Section.

23 (c) If a tax has been imposed under subsection (b), a
24 Business District Service Occupation Tax shall also be imposed
25 upon all persons engaged, in the business 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 business district, either in the form of
3 tangible personal property or in the form of real estate as an
4 incident to a sale of service. The tax shall be imposed at the
5 same rate as the tax imposed in subsection (b) and shall not
6 exceed 1% of the selling price of tangible personal property so
7 transferred within the business district, to be imposed only in
8 0.25% increments. The tax may not be imposed on food for human
9 consumption that is to be consumed off the premises where it is
10 sold (other than alcoholic beverages, soft drinks, and food
11 that has been prepared for immediate consumption),
12 prescription and nonprescription medicines, drugs, medical
13 appliances, modifications to a motor vehicle for the purpose of
14 rendering it usable by a disabled person, and insulin, urine
15 testing materials, syringes, and needles used by diabetics, for
16 human use.

17 The tax imposed under this subsection and all civil
18 penalties that may be assessed as an incident thereof shall be
19 collected and enforced by the Department of Revenue. The
20 certificate of registration which is issued by the Department
21 to a retailer under the Retailers' Occupation Tax Act or under
22 the Service Occupation Tax Act shall permit such registrant to
23 engage in a business which is taxable under any ordinance or
24 resolution enacted pursuant to this subsection without
25 registering separately with the Department under such
26 ordinance or resolution or under this subsection. The

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

1 if those provisions were set forth herein.

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

10 Whenever the Department determines that a refund should be
11 made under this subsection to a claimant instead of issuing
12 credit memorandum, the Department shall notify the State
13 Comptroller, who shall cause the order to be drawn for the
14 amount specified, and to the person named, in such notification
15 from the Department. Such refund shall be paid by the State
16 Treasurer out of the business district retailers' occupation
17 tax fund.

18 The Department shall forthwith pay over to the State
19 Treasurer, ex-officio, as trustee, all taxes, penalties, and
20 interest collected under this subsection for deposit into the
21 business district retailers' occupation tax fund.

22 As soon as possible after the first day of each month,
23 beginning January 1, 2011, upon certification of the Department
24 of Revenue, the Comptroller shall order transferred, and the
25 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
26 local sales tax increment, as defined in the Innovation

1 Development and Economy Act, collected under this subsection
2 during the second preceding calendar month for sales within a
3 STAR bond district.

4 After the monthly transfer to the STAR Bonds Revenue Fund,
5 on or before the 25th day of each calendar month, the
6 Department shall prepare and certify to the Comptroller the
7 disbursement of stated sums of money to named municipalities
8 from the business district retailers' occupation tax fund, the
9 municipalities to be those from which suppliers and servicemen
10 have paid taxes or penalties under this subsection to the
11 Department during the second preceding calendar month. The
12 amount to be paid to each municipality shall be the amount (not
13 including credit memoranda) collected under this subsection
14 during the second preceding calendar month by the Department,
15 less 2% of that amount, which shall be deposited into the Tax
16 Compliance and Administration Fund and shall be used by the
17 Department, subject to appropriation, to cover the costs of the
18 Department in administering and enforcing the provisions of
19 this subsection, and not including an amount equal to the
20 amount of refunds made during the second preceding calendar
21 month by the Department on behalf of such municipality, and not
22 including any amounts that are transferred to the STAR Bonds
23 Revenue Fund. Within 10 days after receipt, by the Comptroller,
24 of the disbursement certification to the municipalities,
25 provided for in this subsection to be given to the Comptroller
26 by 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. The proceeds of the
3 tax paid to municipalities under this subsection shall be
4 deposited into the Business District Tax Allocation Fund by the
5 municipality.

6 An ordinance imposing or discontinuing the tax under this
7 subsection or effecting a change in the rate thereof shall
8 either (i) be adopted and a certified copy thereof filed with
9 the Department on or before the first day of April, whereupon
10 the Department, if all other requirements of this subsection
11 are met, shall proceed to administer and enforce this
12 subsection as of the first day of July next following the
13 adoption and filing; or (ii) be adopted and a certified copy
14 thereof filed with the Department on or before the first day of
15 October, whereupon, if all other conditions of this subsection
16 are met, the Department shall proceed to administer and enforce
17 this subsection as of the first day of January next following
18 the adoption and filing.

19 The Department of Revenue shall not administer or enforce
20 an ordinance imposing, discontinuing, or changing the rate of
21 the tax under this subsection, until the municipality also
22 provides, in the manner prescribed by the Department, the
23 boundaries of the business district in such a way that the
24 Department can determine by its address whether a business is
25 located in the business district. The municipality must provide
26 this boundary and address information to the Department on or

1 before April 1 for administration and enforcement of the tax
2 under this subsection by the Department beginning on the
3 following July 1 and on or before October 1 for administration
4 and enforcement of the tax under this subsection by the
5 Department beginning on the following January 1. The Department
6 of Revenue shall not administer or enforce any change made to
7 the boundaries of a business district or address change,
8 addition, or deletion until the municipality reports the
9 boundary change or address change, addition, or deletion to the
10 Department in the manner prescribed by the Department. The
11 municipality must provide this boundary change information or
12 address change, addition, or deletion to the Department on or
13 before April 1 for administration and enforcement by the
14 Department of the change beginning on the following July 1 and
15 on or before October 1 for administration and enforcement by
16 the Department of the change beginning on the following January
17 1. The retailers in the business district shall be responsible
18 for charging the tax imposed under this subsection. If a
19 retailer is incorrectly included or excluded from the list of
20 those required to collect the tax under this subsection, both
21 the Department of Revenue and the retailer shall be held
22 harmless if they reasonably relied on information provided by
23 the municipality.

24 A municipality that imposes the tax under this subsection
25 must submit to the Department of Revenue any other information
26 as the Department may require for the administration and

1 enforcement of the tax.

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

6 If a tax is imposed under this subsection (c), a tax shall
7 also be imposed under subsection (b) of this Section.

8 (c-5) Notwithstanding any other provision of law, for the
9 purpose of determining whether the taxes under subsections (a),
10 (b), and (c) apply, a retail sale of fuel used by an aircraft
11 shall be deemed to be a retail sale at the place where the fuel
12 is delivered to the aircraft. For the purposes of this
13 paragraph, "fuel" has the meaning given to that term in Section
14 1.19 of the Motor Fuel Tax Law.

15 (d) By ordinance, a municipality that has designated a
16 business district under this Law may impose an occupation tax
17 upon all persons engaged in the business district in the
18 business of renting, leasing, or letting rooms in a hotel, as
19 defined in the Hotel Operators' Occupation Tax Act, at a rate
20 not to exceed 1% of the gross rental receipts from the renting,
21 leasing, or letting of hotel rooms within the business
22 district, to be imposed only in 0.25% increments, excluding,
23 however, from gross rental receipts the proceeds of renting,
24 leasing, or letting to permanent residents of a hotel, as
25 defined in the Hotel Operators' Occupation Tax Act, and
26 proceeds from the tax imposed under subsection (c) of Section

1 13 of the Metropolitan Pier and Exposition Authority Act.

2 The tax imposed by the municipality under this subsection
3 and all civil penalties that may be assessed as an incident to
4 that tax shall be collected and enforced by the municipality
5 imposing the tax. The municipality shall have full power to
6 administer and enforce this subsection, to collect all taxes
7 and penalties due under this subsection, to dispose of taxes
8 and penalties so collected in the manner provided in this
9 subsection, and to determine all rights to credit memoranda
10 arising on account of the erroneous payment of tax or penalty
11 under this subsection. In the administration of and compliance
12 with this subsection, the municipality and persons who are
13 subject to this subsection shall have the same rights,
14 remedies, privileges, immunities, powers, and duties, shall be
15 subject to the same conditions, restrictions, limitations,
16 penalties, and definitions of terms, and shall employ the same
17 modes of procedure as are employed with respect to a tax
18 adopted by the municipality under Section 8-3-14 of this Code.

19 Persons subject to any tax imposed under the authority
20 granted in this subsection may reimburse themselves for their
21 tax liability for that tax by separately stating that tax as an
22 additional charge, which charge may be stated in combination,
23 in a single amount, with State taxes imposed under the Hotel
24 Operators' Occupation Tax Act, and with any other tax.

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

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

3 The proceeds of the tax imposed under this subsection shall
4 be deposited into the Business District Tax Allocation Fund.

5 (e) Obligations secured by the Business District Tax
6 Allocation Fund may be issued to provide for the payment or
7 reimbursement of business district project costs. Those
8 obligations, when so issued, shall be retired in the manner
9 provided in the ordinance authorizing the issuance of those
10 obligations by the receipts of taxes imposed pursuant to
11 subsections (10) and (11) of Section 11-74.3-3 and by other
12 revenue designated or pledged by the municipality. A
13 municipality may in the ordinance pledge, for any period of
14 time up to and including the dissolution date, all or any part
15 of the funds in and to be deposited in the Business District
16 Tax Allocation Fund to the payment of business district project
17 costs and obligations. Whenever a municipality pledges all of
18 the funds to the credit of a business district tax allocation
19 fund to secure obligations issued or to be issued to pay or
20 reimburse business district project costs, the municipality
21 may specifically provide that funds remaining to the credit of
22 such business district tax allocation fund after the payment of
23 such obligations shall be accounted for annually and shall be
24 deemed to be "surplus" funds, and such "surplus" funds shall be
25 expended by the municipality for any business district project
26 cost as approved in the business district plan. Whenever a

1 municipality pledges less than all of the monies to the credit
2 of a business district tax allocation fund to secure
3 obligations issued or to be issued to pay or reimburse business
4 district project costs, the municipality shall provide that
5 monies to the credit of the business district tax allocation
6 fund and not subject to such pledge or otherwise encumbered or
7 required for payment of contractual obligations for specific
8 business district project costs shall be calculated annually
9 and shall be deemed to be "surplus" funds, and such "surplus"
10 funds shall be expended by the municipality for any business
11 district project cost as approved in the business district
12 plan.

13 No obligation issued pursuant to this Law and secured by a
14 pledge of all or any portion of any revenues received or to be
15 received by the municipality from the imposition of taxes
16 pursuant to subsection (10) of Section 11-74.3-3, shall be
17 deemed to constitute an economic incentive agreement under
18 Section 8-11-20, notwithstanding the fact that such pledge
19 provides for the sharing, rebate, or payment of retailers'
20 occupation taxes or service occupation taxes imposed pursuant
21 to subsection (10) of Section 11-74.3-3 and received or to be
22 received by the municipality from the development or
23 redevelopment of properties in the business district.

24 Without limiting the foregoing in this Section, the
25 municipality may further secure obligations secured by the
26 business district tax allocation fund with a pledge, for a

1 period not greater than the term of the obligations and in any
2 case not longer than the dissolution date, of any part or any
3 combination of the following: (i) net revenues of all or part
4 of any business district project; (ii) taxes levied or imposed
5 by the municipality on any or all property in the municipality,
6 including, specifically, taxes levied or imposed by the
7 municipality in a special service area pursuant to the Special
8 Service Area Tax Law; (iii) the full faith and credit of the
9 municipality; (iv) a mortgage on part or all of the business
10 district project; or (v) any other taxes or anticipated
11 receipts that the municipality may lawfully pledge.

12 Such obligations may be issued in one or more series, bear
13 such date or dates, become due at such time or times as therein
14 provided, but in any case not later than (i) 20 years after the
15 date of issue or (ii) the dissolution date, whichever is
16 earlier, bear interest payable at such intervals and at such
17 rate or rates as set forth therein, except as may be limited by
18 applicable law, which rate or rates may be fixed or variable,
19 be in such denominations, be in such form, either coupon,
20 registered, or book-entry, carry such conversion, registration
21 and exchange privileges, be subject to defeasance upon such
22 terms, have such rank or priority, be executed in such manner,
23 be payable in such medium or payment at such place or places
24 within or without the State, make provision for a corporate
25 trustee within or without the State with respect to such
26 obligations, prescribe the rights, powers, and duties thereof

1 to be exercised for the benefit of the municipality and the
2 benefit of the owners of such obligations, provide for the
3 holding in trust, investment, and use of moneys, funds, and
4 accounts held under an ordinance, provide for assignment of and
5 direct payment of the moneys to pay such obligations or to be
6 deposited into such funds or accounts directly to such trustee,
7 be subject to such terms of redemption with or without premium,
8 and be sold at such price, all as the corporate authorities
9 shall determine. No referendum approval of the electors shall
10 be required as a condition to the issuance of obligations
11 pursuant to this Law except as provided in this Section.

12 In the event the municipality authorizes the issuance of
13 obligations pursuant to the authority of this Law secured by
14 the full faith and credit of the municipality, or pledges ad
15 valorem taxes pursuant to this subsection, which obligations
16 are other than obligations which may be issued under home rule
17 powers provided by Section 6 of Article VII of the Illinois
18 Constitution or which ad valorem taxes are other than ad
19 valorem taxes which may be pledged under home rule powers
20 provided by Section 6 of Article VII of the Illinois
21 Constitution or which are levied in a special service area
22 pursuant to the Special Service Area Tax Law, the ordinance
23 authorizing the issuance of those obligations or pledging those
24 taxes shall be published within 10 days after the ordinance has
25 been adopted, in a newspaper having a general circulation
26 within the municipality. The publication of the ordinance shall

1 be accompanied by a notice of (i) the specific number of voters
2 required to sign a petition requesting the question of the
3 issuance of the obligations or pledging such ad valorem taxes
4 to be submitted to the electors; (ii) the time within which the
5 petition must be filed; and (iii) the date of the prospective
6 referendum. The municipal clerk shall provide a petition form
7 to any individual requesting one.

8 If no petition is filed with the municipal clerk, as
9 hereinafter provided in this Section, within 21 days after the
10 publication of the ordinance, the ordinance shall be in effect.
11 However, if within that 21-day period a petition is filed with
12 the municipal clerk, signed by electors numbering not less than
13 15% of the number of electors voting for the mayor or president
14 at the last general municipal election, asking that the
15 question of issuing obligations using full faith and credit of
16 the municipality as security for the cost of paying or
17 reimbursing business district project costs, or of pledging
18 such ad valorem taxes for the payment of those obligations, or
19 both, be submitted to the electors of the municipality, the
20 municipality shall not be authorized to issue obligations of
21 the municipality using the full faith and credit of the
22 municipality as security or pledging such ad valorem taxes for
23 the payment of those obligations, or both, until the
24 proposition has been submitted to and approved by a majority of
25 the voters voting on the proposition at a regularly scheduled
26 election. The municipality shall certify the proposition to the

1 proper election authorities for submission in accordance with
2 the general election law.

3 The ordinance authorizing the obligations may provide that
4 the obligations shall contain a recital that they are issued
5 pursuant to this Law, which recital shall be conclusive
6 evidence of their validity and of the regularity of their
7 issuance.

8 In the event the municipality authorizes issuance of
9 obligations pursuant to this Law secured by the full faith and
10 credit of the municipality, the ordinance authorizing the
11 obligations may provide for the levy and collection of a direct
12 annual tax upon all taxable property within the municipality
13 sufficient to pay the principal thereof and interest thereon as
14 it matures, which levy may be in addition to and exclusive of
15 the maximum of all other taxes authorized to be levied by the
16 municipality, which levy, however, shall be abated to the
17 extent that monies from other sources are available for payment
18 of the obligations and the municipality certifies the amount of
19 those monies available to the county clerk.

20 A certified copy of the ordinance shall be filed with the
21 county clerk of each county in which any portion of the
22 municipality is situated, and shall constitute the authority
23 for the extension and collection of the taxes to be deposited
24 in the business district tax allocation fund.

25 A municipality may also issue its obligations to refund, in
26 whole or in part, obligations theretofore issued by the

1 municipality under the authority of this Law, whether at or
2 prior to maturity. However, the last maturity of the refunding
3 obligations shall not be expressed to mature later than the
4 dissolution date.

5 In the event a municipality issues obligations under home
6 rule powers or other legislative authority, the proceeds of
7 which are pledged to pay or reimburse business district project
8 costs, the municipality may, if it has followed the procedures
9 in conformance with this Law, retire those obligations from
10 funds in the business district tax allocation fund in amounts
11 and in such manner as if those obligations had been issued
12 pursuant to the provisions of this Law.

13 No obligations issued pursuant to this Law shall be
14 regarded as indebtedness of the municipality issuing those
15 obligations or any other taxing district for the purpose of any
16 limitation imposed by law.

17 Obligations issued pursuant to this Law shall not be
18 subject to the provisions of the Bond Authorization Act.

19 (f) When business district project costs, including,
20 without limitation, all obligations paying or reimbursing
21 business district project costs have been paid, any surplus
22 funds then remaining in the Business District Tax Allocation
23 Fund shall be distributed to the municipal treasurer for
24 deposit into the general corporate fund of the municipality.
25 Upon payment of all business district project costs and
26 retirement of all obligations paying or reimbursing business

1 district project costs, but in no event more than 23 years
2 after the date of adoption of the ordinance imposing taxes
3 pursuant to subsection (10) or (11) of Section 11-74.3-3, the
4 municipality shall adopt an ordinance immediately rescinding
5 the taxes imposed pursuant to subsection (10) or (11) of
6 Section 11-74.3-3.

7 (Source: P.A. 96-939, eff. 6-24-10; 96-1394, eff. 7-29-10;
8 96-1555, eff. 3-18-11; 97-333, eff. 8-12-11.)

9 Section 25. The Civic Center Code is amended by changing
10 Section 245-12 as follows:

11 (70 ILCS 200/245-12)

12 Sec. 245-12. Use and occupation taxes.

13 (a) The Authority may adopt a resolution that authorizes a
14 referendum on the question of whether the Authority shall be
15 authorized to impose a retailers' occupation tax, a service
16 occupation tax, and a use tax in one-quarter percent increments
17 at a rate not to exceed 1%. The Authority shall certify the
18 question to the proper election authorities who shall submit
19 the question to the voters of the metropolitan area at the next
20 regularly scheduled election in accordance with the general
21 election law. The question shall be in substantially the
22 following form:

23 "Shall the Salem Civic Center Authority be authorized to
24 impose a retailers' occupation tax, a service occupation

1 tax, and a use tax at the rate of (rate) for the sole
2 purpose of obtaining funds for the support, construction,
3 maintenance, or financing of a facility of the Authority?"

4 Votes shall be recorded as "yes" or "no". If a majority of
5 all votes cast on the proposition are in favor of the
6 proposition, the Authority is authorized to impose the tax.

7 (b) The Authority shall impose the retailers' occupation
8 tax upon all persons engaged in the business of selling
9 tangible personal property at retail in the metropolitan area,
10 at the rate approved by referendum, on the gross receipts from
11 the sales made in the course of such business within the
12 metropolitan area. The tax imposed under this Section and all
13 civil penalties that may be assessed as an incident thereof
14 shall be collected and enforced by the Department of Revenue.
15 The Department has full power to administer and enforce this
16 Section; to collect all taxes and penalties so collected in the
17 manner provided in this Section; and to determine all rights to
18 credit memoranda arising on account of the erroneous payment of
19 tax or penalty hereunder. In the administration of, and
20 compliance with, this Section, the Department and persons who
21 are subject to this Section shall (i) have the same rights,
22 remedies, privileges, immunities, powers and duties, (ii) be
23 subject to the same conditions, restrictions, limitations,
24 penalties, exclusions, exemptions, and definitions of terms,
25 and (iii) employ the same modes of procedure as are prescribed
26 in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2,

1 2-5, 2-5.5, 2-10 (in respect to all provisions therein other
2 than the State rate of tax), 2-12, 2-15 through 2-70, 2a, 2b,
3 2c, 3 (except as to the disposition of taxes and penalties
4 collected and provisions related to quarter monthly payments),
5 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c,
6 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation
7 Tax Act and Section 3-7 of the Uniform Penalty and Interest
8 Act, as fully as if those provisions were set forth in this
9 subsection.

10 Persons subject to any tax imposed under this subsection
11 may reimburse themselves for their seller's tax liability by
12 separately stating the tax as an additional charge, which
13 charge may be stated in combination, in a single amount, with
14 State taxes that sellers are required to collect, in accordance
15 with such bracket schedules as the Department may prescribe.

16 Whenever the Department determines that a refund should be
17 made under this subsection to a claimant instead of issuing a
18 credit memorandum, the Department shall notify the State
19 Comptroller, who shall cause the warrant 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 tax fund referenced under paragraph (g) of
23 this Section.

24 If a tax is imposed under this subsection (b), a tax shall
25 also be imposed at the same rate under subsections (c) and (d)
26 of this Section.

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

10 Notwithstanding any other provision of law, for the purpose
11 of determining whether a tax authorized under this Section is
12 applicable, a retail sale of fuel used by an aircraft shall be
13 deemed to be a retail sale at the place where the fuel is
14 delivered to the aircraft. For the purposes of this paragraph,
15 "fuel" has the meaning given to that term in Section 1.19 of
16 the Motor Fuel Tax Law.

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

21 (c) If a tax has been imposed under subsection (b), a
22 service occupation tax shall also be imposed at the same rate
23 upon all persons engaged, in the metropolitan area, in the
24 business of making sales of service, who, as an incident to
25 making those sales of service, transfer tangible personal
26 property within the metropolitan area as an incident to a sale

1 of service. The tax imposed under this subsection and all civil
2 penalties that may be assessed as an incident thereof shall be
3 collected and enforced by the Department of Revenue. The
4 Department has full power to administer and enforce this
5 paragraph; to collect all taxes and penalties due hereunder; to
6 dispose of taxes and penalties so collected in the manner
7 hereinafter provided; and to determine all rights to credit
8 memoranda arising on account of the erroneous payment of tax or
9 penalty hereunder. In the administration of, and compliance
10 with this paragraph, the Department and persons who are subject
11 to this paragraph shall (i) have the same rights, remedies,
12 privileges, immunities, powers, and duties, (ii) be subject to
13 the same conditions, restrictions, limitations, penalties,
14 exclusions, exemptions, and definitions of terms, and (iii)
15 employ the same modes of procedure as are prescribed in
16 Sections 2 (except that the reference to State in the
17 definition of supplier maintaining a place of business in this
18 State shall mean the metropolitan area), 2a, 2b, 3 through 3-55
19 (in respect to all provisions therein other than the State rate
20 of tax), 4 (except that the reference to the State shall be to
21 the Authority), 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 Authority), 9 (except as to the disposition of
24 taxes and penalties collected, and except that the returned
25 merchandise credit for this tax may not be taken against any
26 State tax), 11, 12 (except the reference therein to Section 2b

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

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

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

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

26 (d) If a tax has been imposed under subsection (b), a use

1 tax shall also be imposed at the same rate upon the privilege
2 of using, in the metropolitan area, any item of tangible
3 personal property that is purchased outside the metropolitan
4 area at retail from a retailer, and that is titled or
5 registered at a location within the metropolitan area with an
6 agency of this State's government. "Selling price" is defined
7 as in the Use Tax Act. The tax shall be collected from persons
8 whose Illinois address for titling or registration purposes is
9 given as being in the metropolitan area. The tax shall be
10 collected by the Department of Revenue for the Authority. The
11 tax must be paid to the State, or an exemption determination
12 must be obtained from the Department of Revenue, before the
13 title or certificate of registration for the property may be
14 issued. The tax or proof of exemption may be transmitted to the
15 Department by way of the State agency with which, or the State
16 officer with whom, the tangible personal property must be
17 titled or registered if the Department and the State agency or
18 State officer determine that this procedure will expedite the
19 processing of applications for title or registration.

20 The Department has full power to administer and enforce
21 this paragraph; to collect all taxes, penalties and interest
22 due hereunder; to dispose of taxes, penalties and interest so
23 collected in the manner hereinafter provided; and to determine
24 all rights to credit memoranda or refunds arising on account of
25 the erroneous payment of tax, penalty or interest hereunder. In
26 the administration of, and compliance with, this subsection,

1 the Department and persons who are subject to this paragraph
2 shall (i) have the same rights, remedies, privileges,
3 immunities, powers, and duties, (ii) be subject to the same
4 conditions, restrictions, limitations, penalties, exclusions,
5 exemptions, and definitions of terms, and (iii) employ the same
6 modes of procedure as are prescribed in Sections 2 (except the
7 definition of "retailer maintaining a place of business in this
8 State"), 3, 3-5, 3-10, 3-45, 3-55, 3-65, 3-70, 3-85, 3a, 4, 6,
9 7, 8 (except that the jurisdiction to which the tax shall be a
10 debt to the extent indicated in that Section 8 shall be the
11 Authority), 9 (except provisions relating to quarter monthly
12 payments), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22
13 of the Use Tax Act and Section 3-7 of the Uniform Penalty and
14 Interest Act, that are not inconsistent with this paragraph, as
15 fully as if those provisions were set forth herein.

16 Whenever the Department determines that a refund should be
17 made under this subsection 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 tax fund referenced under paragraph (g) of
23 this Section.

24 (e) A certificate of registration issued by the State
25 Department of Revenue to a retailer under the Retailers'
26 Occupation Tax Act or under the Service Occupation Tax Act

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

7 (f) The results of any election authorizing a proposition
8 to impose a tax under this Section or effecting a change in the
9 rate of tax shall be certified by the proper election
10 authorities and filed with the Illinois Department on or before
11 the first day of April. In addition, an ordinance imposing,
12 discontinuing, or effecting a change in the rate of tax under
13 this Section shall be adopted and a certified copy thereof
14 filed with the Department on or before the first day of April.
15 After proper receipt of such certifications, the Department
16 shall proceed to administer and enforce this Section as of the
17 first day of July next following such adoption and filing.

18 (g) The Department of Revenue shall, upon collecting any
19 taxes and penalties as provided in this Section, pay the taxes
20 and penalties over to the State Treasurer as trustee for the
21 Authority. The taxes and penalties shall be held in a trust
22 fund outside the State Treasury. On or before the 25th day of
23 each calendar month, the Department of Revenue shall prepare
24 and certify to the Comptroller of the State of Illinois the
25 amount to be paid to the Authority, which shall be the balance
26 in the fund, less any amount determined by the Department to be

1 necessary for the payment of refunds. Within 10 days after
2 receipt by the Comptroller of the certification of the amount
3 to be paid to the Authority, the Comptroller shall cause an
4 order to be drawn for payment for the amount in accordance with
5 the directions contained in the certification. Amounts
6 received from the tax imposed under this Section shall be used
7 only for the support, construction, maintenance, or financing
8 of a facility of the Authority.

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

15 (i) This Section may be cited as the Salem Civic Center Use
16 and Occupation Tax Law.

17 (Source: P.A. 98-1098, eff. 8-26-14.)

18 Section 30. The Flood Prevention District Act is amended by
19 changing Section 25 as follows:

20 (70 ILCS 750/25)

21 Sec. 25. Flood prevention retailers' and service
22 occupation taxes.

23 (a) If the Board of Commissioners of a flood prevention
24 district determines that an emergency situation exists

1 regarding levee repair or flood prevention, and upon an
2 ordinance confirming the determination adopted by the
3 affirmative vote of a majority of the members of the county
4 board of the county in which the district is situated, the
5 county may impose a flood prevention retailers' occupation tax
6 upon all persons engaged in the business of selling tangible
7 personal property at retail within the territory of the
8 district to provide revenue to pay the costs of providing
9 emergency levee repair and flood prevention and to secure the
10 payment of bonds, notes, and other evidences of indebtedness
11 issued under this Act for a period not to exceed 25 years or as
12 required to repay the bonds, notes, and other evidences of
13 indebtedness issued under this Act. The tax rate shall be 0.25%
14 of the gross receipts from all taxable sales made in the course
15 of that business. The tax imposed under 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 Department shall have full power to administer and
19 enforce this Section; to collect all taxes and penalties so
20 collected in the manner hereinafter provided; and to determine
21 all rights to credit memoranda arising on account of the
22 erroneous payment of tax or penalty hereunder.

23 In the administration of and compliance with this
24 subsection, the Department and persons who are subject to this
25 subsection (i) have the same rights, remedies, privileges,
26 immunities, powers, and duties, (ii) are subject to the same

1 conditions, restrictions, limitations, penalties, and
2 definitions of terms, and (iii) shall employ the same modes of
3 procedure as are set forth in Sections 1 through 10, 2 through
4 2-70 (in respect to all provisions contained in those Sections
5 other than the State rate of tax), 2a through 2h, 3 (except as
6 to the disposition of taxes and penalties collected), 4, 5, 5a,
7 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10,
8 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and
9 all provisions of the Uniform Penalty and Interest Act as if
10 those provisions were set forth in this subsection.

11 Persons subject to any tax imposed under this Section may
12 reimburse themselves for their seller's tax liability
13 hereunder by separately stating the tax as an additional
14 charge, which charge may be stated in combination in a single
15 amount with State taxes that sellers are required to collect
16 under the Use Tax Act, under any bracket schedules the
17 Department may prescribe.

18 If a tax is imposed under this subsection (a), a tax shall
19 also be imposed under subsection (b) of this Section.

20 (b) If a tax has been imposed under subsection (a), a flood
21 prevention service occupation tax shall also be imposed upon
22 all persons engaged within the territory of the district in the
23 business of making sales of service, who, as an incident to
24 making the sales of service, transfer tangible personal
25 property, either in the form of tangible personal property or
26 in the form of real estate as an incident to a sale of service

1 to provide revenue to pay the costs of providing emergency
2 levee repair and flood prevention and to secure the payment of
3 bonds, notes, and other evidences of indebtedness issued under
4 this Act for a period not to exceed 25 years or as required to
5 repay the bonds, notes, and other evidences of indebtedness.
6 The tax rate shall be 0.25% of the selling price of all
7 tangible personal property transferred.

8 The tax imposed under this subsection and all civil
9 penalties that may be assessed as an incident thereof shall be
10 collected and enforced by the State Department of Revenue. The
11 Department shall have full power to administer and enforce this
12 subsection; to collect all taxes and penalties due hereunder;
13 to dispose of taxes and penalties collected in the manner
14 hereinafter provided; and to determine all rights to credit
15 memoranda arising on account of the erroneous payment of tax or
16 penalty hereunder.

17 In the administration of and compliance with this
18 subsection, the Department and persons who are subject to this
19 subsection shall (i) have the same rights, remedies,
20 privileges, immunities, powers, and duties, (ii) be subject to
21 the same conditions, restrictions, limitations, penalties, and
22 definitions of terms, and (iii) employ the same modes of
23 procedure as are set forth in Sections 2 (except that the
24 reference to State in the definition of supplier maintaining a
25 place of business in this State means the district), 2a through
26 2d, 3 through 3-50 (in respect to all provisions contained in

1 those Sections other than the State rate of tax), 4 (except
2 that the reference to the State shall be to the district), 5,
3 7, 8 (except that the jurisdiction to which the tax is a debt
4 to the extent indicated in that Section 8 is the district), 9
5 (except as to the disposition of taxes and penalties
6 collected), 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 means the district), Section 15, 16, 17,
9 18, 19, and 20 of the Service Occupation Tax Act and all
10 provisions of the Uniform Penalty and Interest Act, as fully as
11 if those provisions were set forth herein.

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

19 (c) The taxes imposed in subsections (a) and (b) may not be
20 imposed on personal property titled or registered with an
21 agency of the State; food for human consumption that is to be
22 consumed off the premises where it is sold (other than
23 alcoholic beverages, soft drinks, and food that has been
24 prepared for immediate consumption); prescription and
25 non-prescription medicines, drugs, and medical appliances;
26 modifications to a motor vehicle for the purpose of rendering

1 it usable by a disabled person; or insulin, urine testing
2 materials, and syringes and needles used by diabetics.

3 (c-5) Notwithstanding any other provision of law, for the
4 purpose of determining whether a tax authorized under this
5 Section is applicable, a retail sale of fuel used by an
6 aircraft shall be deemed to be a retail sale at the place where
7 the fuel is delivered to the aircraft. For the purposes of this
8 paragraph, "fuel" has the meaning given to that term in Section
9 1.19 of the Motor Fuel Tax Law.

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

14 (e) The certificate of registration that is issued by the
15 Department to a retailer under the Retailers' Occupation Tax
16 Act or a serviceman under the Service Occupation Tax Act
17 permits the retailer or serviceman to engage in a business that
18 is taxable without registering separately with the Department
19 under an ordinance or resolution under this Section.

20 (f) The Department shall immediately pay over to the State
21 Treasurer, ex officio, as trustee, all taxes and penalties
22 collected under this Section to be deposited into the Flood
23 Prevention Occupation Tax Fund, which shall be an
24 unappropriated trust fund held outside the State treasury.

25 On or before the 25th day of each calendar month, the
26 Department shall prepare and certify to the Comptroller the

1 disbursement of stated sums of money to the counties from which
2 retailers or servicemen have paid taxes or penalties to the
3 Department during the second preceding calendar month. The
4 amount to be paid to each county is equal to the amount (not
5 including credit memoranda) collected from the county under
6 this Section during the second preceding calendar month by the
7 Department, (i) less 2% of that amount, which shall be
8 deposited into the Tax Compliance and Administration Fund and
9 shall be used by the Department in administering and enforcing
10 the provisions of this Section on behalf of the county, (ii)
11 plus an amount that the Department determines is necessary to
12 offset any amounts that were erroneously paid to a different
13 taxing body; (iii) less an amount equal to the amount of
14 refunds made during the second preceding calendar month by the
15 Department on behalf of the county; and (iv) less any amount
16 that the Department determines is necessary to offset any
17 amounts that were payable to a different taxing body but were
18 erroneously paid to the county. When certifying the amount of a
19 monthly disbursement to a county under this Section, the
20 Department shall increase or decrease the amounts by an amount
21 necessary to offset any miscalculation of previous
22 disbursements within the previous 6 months from the time a
23 miscalculation is discovered.

24 Within 10 days after receipt by the Comptroller from the
25 Department of the disbursement certification to the counties
26 provided for in this Section, the Comptroller shall cause the

1 orders to be drawn for the respective amounts in accordance
2 with directions contained in the certification.

3 If the Department determines that a refund should be made
4 under this Section to a claimant instead of issuing a credit
5 memorandum, then the Department shall notify the Comptroller,
6 who shall cause the order to be drawn for the amount specified
7 and to the person named in the notification from the
8 Department. The refund shall be paid by the Treasurer out of
9 the Flood Prevention Occupation Tax Fund.

10 (g) If a county imposes a tax under this Section, then the
11 county board shall, by ordinance, discontinue the tax upon the
12 payment of all indebtedness of the flood prevention district.
13 The tax shall not be discontinued until all indebtedness of the
14 District has been paid.

15 (h) Any ordinance imposing the tax under this Section, or
16 any ordinance that discontinues the tax, must be certified by
17 the county clerk and filed with the Illinois Department of
18 Revenue either (i) on or before the first day of April,
19 whereupon the Department shall proceed to administer and
20 enforce the tax or change in the rate as of the first day of
21 July next following the filing; or (ii) on or before the first
22 day of October, whereupon the Department shall proceed to
23 administer and enforce the tax or change in the rate as of the
24 first day of January next following the filing.

25 (j) County Flood Prevention Occupation Tax Fund. All
26 proceeds received by a county from a tax distribution under

1 this Section must be maintained in a special fund known as the
2 [name of county] flood prevention occupation tax fund. The
3 county shall, at the direction of the flood prevention
4 district, use moneys in the fund to pay the costs of providing
5 emergency levee repair and flood prevention and to pay bonds,
6 notes, and other evidences of indebtedness issued under this
7 Act.

8 (k) This Section may be cited as the Flood Prevention
9 Occupation Tax Law.

10 (Source: P.A. 96-939, eff. 6-24-10; 97-188, eff. 7-22-11.)

11 Section 35. The Metro-East Park and Recreation District Act
12 is amended by changing Section 30 as follows:

13 (70 ILCS 1605/30)

14 Sec. 30. Taxes.

15 (a) The board shall impose a tax upon all persons engaged
16 in the business of selling tangible personal property, other
17 than personal property titled or registered with an agency of
18 this State's government, at retail in the District on the gross
19 receipts from the sales made in the course of business. This
20 tax shall be imposed only at the rate of one-tenth of one per
21 cent.

22 This additional tax may not be imposed on the sales of food
23 for human consumption that is to be consumed off the premises
24 where it is sold (other than alcoholic beverages, soft drinks,

1 and food which has been prepared for immediate consumption) and
2 prescription and non-prescription medicines, drugs, medical
3 appliances, and insulin, urine testing materials, syringes,
4 and needles used by diabetics. The tax imposed by the Board
5 under this Section and all civil penalties that may be assessed
6 as an incident of the tax shall be collected and enforced by
7 the Department of Revenue. The certificate of registration that
8 is issued by the Department to a retailer under the Retailers'
9 Occupation Tax Act shall permit the retailer to engage in a
10 business that is taxable without registering separately with
11 the Department under an ordinance or resolution under this
12 Section. The Department has full power to administer and
13 enforce this Section, to collect all taxes and penalties due
14 under this Section, to dispose of taxes and penalties so
15 collected in the manner provided in this Section, and to
16 determine all rights to credit memoranda arising on account of
17 the erroneous payment of a tax or penalty under this Section.
18 In the administration of and compliance with this Section, the
19 Department and persons who are subject to this Section 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, and definitions of
23 terms, and (iii) employ the same modes of procedure as are
24 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
25 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions contained
26 in those Sections other than the State rate of tax), 2-12, 2-15

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

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

14 Whenever the Department determines that a refund should be
15 made under this Section to a claimant instead of issuing a
16 credit memorandum, the Department shall notify the State
17 Comptroller, who shall cause the order to be drawn for the
18 amount specified and to the person named in the notification
19 from the Department. The refund shall be paid by the State
20 Treasurer out of the State Metro-East Park and Recreation
21 District Fund.

22 (b) If a tax has been imposed under subsection (a), a
23 service occupation tax shall also be imposed at the same rate
24 upon all persons engaged, in the District, in the business of
25 making sales of service, who, as an incident to making those
26 sales of service, transfer tangible personal property within

1 the District as an incident to a sale of service. This tax may
2 not be imposed on sales of food for human consumption that is
3 to be consumed off the premises where it is sold (other than
4 alcoholic beverages, soft drinks, and food prepared for
5 immediate consumption) and prescription and non-prescription
6 medicines, drugs, medical appliances, and insulin, urine
7 testing materials, syringes, and needles used by diabetics. The
8 tax imposed under this subsection and all civil penalties that
9 may be assessed as an incident thereof shall be collected and
10 enforced by the Department of Revenue. The Department has full
11 power to administer and enforce this subsection; to collect all
12 taxes and penalties due hereunder; to dispose of taxes and
13 penalties so collected in the manner hereinafter provided; and
14 to determine all rights to credit memoranda arising on account
15 of the erroneous payment of tax or penalty hereunder. In the
16 administration of, and compliance with this subsection, the
17 Department and persons who are subject to this paragraph shall
18 (i) have the same rights, remedies, privileges, immunities,
19 powers, and duties, (ii) be subject to the same conditions,
20 restrictions, limitations, penalties, exclusions, exemptions,
21 and definitions of terms, and (iii) employ the same modes of
22 procedure as are prescribed in Sections 2 (except that the
23 reference to State in the definition of supplier maintaining a
24 place of business in this State shall mean the District), 2a,
25 2b, 2c, 3 through 3-50 (in respect to all provisions therein
26 other than the State rate of tax), 4 (except that the reference

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

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

19 Whenever the Department determines that a refund should be
20 made under this subsection to a claimant instead of issuing a
21 credit memorandum, the Department shall notify the State
22 Comptroller, who shall cause the warrant to be drawn for the
23 amount specified, and to the person named, in the notification
24 from the Department. The refund shall be paid by the State
25 Treasurer out of the State Metro-East Park and Recreation
26 District Fund.

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

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

10 As soon as possible after the first day of each month,
11 beginning January 1, 2011, upon certification of the Department
12 of Revenue, the Comptroller shall order transferred, and the
13 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
14 local sales tax increment, as defined in the Innovation
15 Development and Economy Act, collected under this Section
16 during the second preceding calendar month for sales within a
17 STAR bond district. The Department shall make this
18 certification only if the Metro East Park and Recreation
19 District imposes a tax on real property as provided in the
20 definition of "local sales taxes" under the Innovation
21 Development and 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 pursuant to Section 35 of
26 this Act to the District from which retailers have paid taxes

1 or penalties to the Department during the second preceding
2 calendar month. The amount to be paid to the District shall be
3 the amount (not including credit memoranda) collected under
4 this Section during the second preceding calendar month by the
5 Department plus an amount the Department determines is
6 necessary to offset any amounts that were erroneously paid to a
7 different taxing body, and not including (i) an amount equal to
8 the amount of refunds made during the second preceding calendar
9 month by the Department on behalf of the District, (ii) any
10 amount that the Department determines is necessary to offset
11 any amounts that were payable to a different taxing body but
12 were erroneously paid to the District, and (iii) any amounts
13 that are transferred to the STAR Bonds Revenue Fund. Within 10
14 days after receipt by the Comptroller of the disbursement
15 certification to the District provided for in this Section to
16 be given to the Comptroller by the Department, the Comptroller
17 shall cause the orders to be drawn for the respective amounts
18 in accordance with directions contained in the certification.

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

1 Constitution as a sale in interstate or foreign commerce.

2 Notwithstanding any other provision of law, for the purpose
3 of determining whether a tax authorized under this Section is
4 applicable, a retail sale of fuel used by an aircraft shall be
5 deemed to be a retail sale at the place where the fuel is
6 delivered to the aircraft. For the purposes of this paragraph,
7 "fuel" has the meaning given to that term in Section 1.19 of
8 the Motor Fuel Tax Law.

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

13 (f) An ordinance imposing a tax under this Section or an
14 ordinance extending the imposition of a tax to an additional
15 county or counties shall be certified by the board and filed
16 with the Department of Revenue either (i) on or before the
17 first day of April, whereupon the Department shall proceed to
18 administer and enforce the tax as of the first day of July next
19 following the filing; or (ii) on or before the first day of
20 October, whereupon the Department shall proceed to administer
21 and enforce the tax as of the first day of January next
22 following the filing.

23 (g) When certifying the amount of a monthly disbursement to
24 the District under this Section, the Department shall increase
25 or decrease the amounts by an amount necessary to offset any
26 misallocation of previous disbursements. The offset amount

1 shall be the amount erroneously disbursed within the previous 6
2 months from the time a misallocation is discovered.

3 (Source: P.A. 98-1098, eff. 8-26-14.)

4 Section 40. The Local Mass Transit District Act is amended
5 by changing Section 5.01 as follows:

6 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

7 Sec. 5.01. Metro East Mass Transit District; use and
8 occupation taxes.

9 (a) The Board of Trustees of any Metro East Mass Transit
10 District may, by ordinance adopted with the concurrence of
11 two-thirds of the then trustees, impose throughout the District
12 any or all of the taxes and fees provided in this Section. All
13 taxes and fees imposed under this Section shall be used only
14 for public mass transportation systems, and the amount used to
15 provide mass transit service to unserved areas of the District
16 shall be in the same proportion to the total proceeds as the
17 number of persons residing in the unserved areas is to the
18 total population of the District. Except as otherwise provided
19 in this Act, taxes imposed under this Section and civil
20 penalties imposed incident thereto shall be collected and
21 enforced by the State Department of Revenue. The Department
22 shall have the power to administer and enforce the taxes and to
23 determine all rights for refunds for erroneous payments of the
24 taxes.

1 (b) The Board may impose a Metro East Mass Transit District
2 Retailers' Occupation Tax upon all persons engaged in the
3 business of selling tangible personal property at retail in the
4 district at a rate of 1/4 of 1%, or as authorized under
5 subsection (d-5) of this Section, of the gross receipts from
6 the sales made in the course of such business within the
7 district. The tax imposed under this Section and all civil
8 penalties that may be assessed as an incident thereof shall be
9 collected and enforced by the State Department of Revenue. The
10 Department shall have full power to administer and enforce this
11 Section; to collect all taxes and penalties so collected in the
12 manner hereinafter provided; and to determine all rights to
13 credit memoranda arising on account of the erroneous payment of
14 tax or penalty hereunder. In the administration of, and
15 compliance with, this Section, the Department and persons who
16 are subject to this Section shall have the same rights,
17 remedies, privileges, immunities, powers and duties, and be
18 subject to the same conditions, restrictions, limitations,
19 penalties, exclusions, exemptions and definitions of terms and
20 employ the same modes of procedure, as are prescribed in
21 Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65
22 (in respect to all provisions therein other than the State rate
23 of tax), 2c, 3 (except as to the disposition of taxes and
24 penalties collected), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,
25 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and 14 of the
26 Retailers' Occupation Tax Act and Section 3-7 of the Uniform

1 Penalty and Interest Act, as fully as if those provisions were
2 set forth herein.

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

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

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

20 For the purpose of determining whether a tax authorized
21 under this Section is applicable, a retail sale, by a producer
22 of coal or other 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 other 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 Federal Constitution as a sale in
2 interstate or foreign commerce.

3 Notwithstanding any other provision of law, for the purpose
4 of determining whether a tax authorized under this Section is
5 applicable, a retail sale of fuel used by an aircraft shall be
6 deemed to be a retail sale at the place where the fuel is
7 delivered to the aircraft. For the purposes of this paragraph,
8 "fuel" has the meaning given to that term in Section 1.19 of
9 the Motor Fuel Tax Law.

10 No tax shall be imposed or collected under this subsection
11 on the sale of a motor vehicle in this State to a resident of
12 another state if that motor vehicle will not be titled in this
13 State.

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

19 (c) If a tax has been imposed under subsection (b), a Metro
20 East Mass Transit District Service Occupation Tax shall also be
21 imposed upon all persons engaged, in the district, in the
22 business of making sales of service, who, as an incident to
23 making those sales of service, transfer tangible personal
24 property within the District, either in the form of tangible
25 personal property or in the form of real estate as an incident
26 to a sale of service. The tax rate shall be 1/4%, or as

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

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

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

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 warrant 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 the Metro East Mass Transit District tax fund
24 established under paragraph (h) of this Section.

25 Nothing in this paragraph shall be construed to authorize
26 the District 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 the State.

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

25 The Department shall have full power to administer and
26 enforce this paragraph; to collect all taxes, penalties and

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

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 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 Metro East Mass Transit District tax fund
2 established under paragraph (h) of this Section.

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

14 The proposition shall be in substantially the following
15 form:

16 Shall the tax rates for the Metro East Mass Transit
17 District Retailers' Occupation Tax, the Metro East Mass
18 Transit District Service Occupation Tax, and the Metro East
19 Mass Transit District Use Tax be increased from 0.25% to
20 0.75%?

21 (B) Two thousand five hundred electors of any Metro East
22 Mass Transit District may petition the Chief Judge of the
23 Circuit Court, or any judge of that Circuit designated by the
24 Chief Judge, in which that District is located to cause to be
25 submitted to a vote of the electors the question whether the
26 tax rates for the Metro East Mass Transit District Retailers'

1 Occupation Tax, the Metro East Mass Transit District Service
2 Occupation Tax, and the Metro East Mass Transit District Use
3 Tax for the District should be increased from 0.25% to 0.75%.

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

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

13 The form of the petition shall be in substantially the
14 following form: To the Circuit Court of the County of (name of
15 county):

16 We, the undersigned electors of the (name of transit
17 district), respectfully petition your honor to submit to a
18 vote of the electors of (name of transit district) the
19 following proposition:

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 Name Address, with Street and Number.

26

1
2

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

18 (D) If the voters have approved a referendum under this
19 subsection, before November 1, 1994, to increase the tax rate
20 under this subsection, the Metro East Mass Transit District
21 Board of Trustees may adopt by a majority vote an ordinance at
22 any time before January 1, 1995 that excludes from the rate
23 increase tangible personal property that is titled or
24 registered with an agency of this State's government. The
25 ordinance excluding titled or registered tangible personal
26 property from the rate increase must be filed with the
Department at least 15 days before its effective date. At any

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

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

11 (d-6) If the Board of Trustees of any Metro East Mass
12 Transit District has imposed a rate increase under subsection
13 (d-5) and filed an ordinance with the Department of Revenue
14 excluding titled property from the higher rate, then that Board
15 may, by ordinance adopted with the concurrence of two-thirds of
16 the then trustees, impose throughout the District a fee. The
17 fee on the excluded property shall not exceed \$20 per retail
18 transaction or an amount equal to the amount of tax excluded,
19 whichever is less, on tangible personal property that is titled
20 or registered with an agency of this State's government.
21 Beginning July 1, 2004, the fee shall apply only to titled
22 property that is subject to either the Metro East Mass Transit
23 District Retailers' Occupation Tax or the Metro East Mass
24 Transit District Service Occupation Tax. No fee shall be
25 imposed or collected under this subsection on the sale of a
26 motor vehicle in this State to a resident of another state if

1 that motor vehicle will not be titled in this State.

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

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

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

1 (d-7).

2 (d-9) (Blank).

3 (d-10) (Blank).

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

13 (f) (Blank).

14 (g) Any ordinance imposing or discontinuing any tax under
15 this Section shall be adopted and a certified copy thereof
16 filed with the Department on or before June 1, whereupon the
17 Department of Revenue shall proceed to administer and enforce
18 this Section on behalf of the Metro East Mass Transit District
19 as of September 1 next following such adoption and filing.
20 Beginning January 1, 1992, an ordinance or resolution imposing
21 or 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 July, whereupon the Department shall proceed
24 to administer and enforce this Section as of the first day of
25 October next following such adoption and filing. Beginning
26 January 1, 1993, except as provided in subsection (d-5) of this

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

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

16 As soon as possible after the first day of each month,
17 beginning January 1, 2011, upon certification of the Department
18 of Revenue, the Comptroller shall order transferred, and the
19 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
20 local sales tax increment, as defined in the Innovation
21 Development and Economy Act, collected under this Section
22 during the second preceding calendar month for sales within a
23 STAR bond district. The Department shall make this
24 certification only if the local mass transit district imposes a
25 tax on real property as provided in the definition of "local
26 sales taxes" under the Innovation Development and Economy Act.

1 After the monthly transfer to the STAR Bonds Revenue Fund,
2 on or before the 25th day of each calendar month, the State
3 Department of Revenue shall prepare and certify to the
4 Comptroller of the State of Illinois the amount to be paid to
5 the District, which shall be the amount (not including credit
6 memoranda) collected under this Section during the second
7 preceding calendar month by the Department plus an amount the
8 Department determines is necessary to offset any amounts that
9 were erroneously paid to a different taxing body, and not
10 including any amount equal to the amount of refunds made during
11 the second preceding calendar month by the Department on behalf
12 of the District, and not including any amount that the
13 Department determines is necessary to offset any amounts that
14 were payable to a different taxing body but were erroneously
15 paid to the District, and less any amounts that are transferred
16 to the STAR Bonds Revenue Fund. Within 10 days after receipt by
17 the Comptroller of the certification of the amount to be paid
18 to the District, the Comptroller shall cause an order to be
19 drawn for payment for the amount in accordance with the
20 direction in the certification.

21 (Source: P.A. 98-298, eff. 8-9-13.)

22 Section 45. The Regional Transportation Authority Act is
23 amended by changing Section 4.03 as follows:

24 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

1 Sec. 4.03. Taxes.

2 (a) In order to carry out any of the powers or purposes of
3 the Authority, the Board may by ordinance adopted with the
4 concurrence of 12 of the then Directors, impose throughout the
5 metropolitan region any or all of the taxes provided in this
6 Section. Except as otherwise provided in this Act, taxes
7 imposed under this Section and civil penalties imposed incident
8 thereto shall be collected and enforced by the State Department
9 of Revenue. The Department shall have the power to administer
10 and enforce the taxes and to determine all rights for refunds
11 for erroneous payments of the taxes. Nothing in this amendatory
12 Act of the 95th General Assembly is intended to invalidate any
13 taxes currently imposed by the Authority. The increased vote
14 requirements to impose a tax shall only apply to actions taken
15 after the effective date of this amendatory Act of the 95th
16 General Assembly.

17 (b) The Board may impose a public transportation tax upon
18 all persons engaged in the metropolitan region in the business
19 of selling at retail motor fuel for operation of motor vehicles
20 upon public highways. The tax shall be at a rate not to exceed
21 5% of the gross receipts from the sales of motor fuel in the
22 course of the business. As used in this Act, the term "motor
23 fuel" shall have the same meaning as in the Motor Fuel Tax Law.
24 The Board may provide for details of the tax. The provisions of
25 any tax shall conform, as closely as may be practicable, to the
26 provisions of the Municipal Retailers Occupation Tax Act,

1 including without limitation, conformity to penalties with
2 respect to the tax imposed and as to the powers of the State
3 Department of Revenue to promulgate and enforce rules and
4 regulations relating to the administration and enforcement of
5 the provisions of the tax imposed, except that reference in the
6 Act to any municipality shall refer to the Authority and the
7 tax shall be imposed only with regard to receipts from sales of
8 motor fuel in the metropolitan region, at rates as limited by
9 this Section.

10 (c) In connection with the tax imposed under paragraph (b)
11 of this Section the Board may impose a tax upon the privilege
12 of using in the metropolitan region motor fuel for the
13 operation of a motor vehicle upon public highways, the tax to
14 be at a rate not in excess of the rate of tax imposed under
15 paragraph (b) of this Section. The Board may provide for
16 details of the tax.

17 (d) The Board may impose a motor vehicle parking tax upon
18 the privilege of parking motor vehicles at off-street parking
19 facilities in the metropolitan region at which a fee is
20 charged, and may provide for reasonable classifications in and
21 exemptions to the tax, for administration and enforcement
22 thereof and for civil penalties and refunds thereunder and may
23 provide criminal penalties thereunder, the maximum penalties
24 not to exceed the maximum criminal penalties provided in the
25 Retailers' Occupation Tax Act. The Authority may collect and
26 enforce the tax itself or by contract with any unit of local

1 government. The State Department of Revenue shall have no
2 responsibility for the collection and enforcement unless the
3 Department agrees with the Authority to undertake the
4 collection and enforcement. As used in this paragraph, the term
5 "parking facility" means a parking area or structure having
6 parking spaces for more than 2 vehicles at which motor vehicles
7 are permitted to park in return for an hourly, daily, or other
8 periodic fee, whether publicly or privately owned, but does not
9 include parking spaces on a public street, the use of which is
10 regulated by parking meters.

11 (e) The Board may impose a Regional Transportation
12 Authority Retailers' Occupation Tax upon all persons engaged in
13 the business of selling tangible personal property at retail in
14 the metropolitan region. In Cook County the tax rate shall be
15 1.25% of the gross receipts from sales of food for human
16 consumption that is to be consumed off the premises where it is
17 sold (other than alcoholic beverages, soft drinks and food that
18 has been prepared for immediate consumption) and prescription
19 and nonprescription medicines, drugs, medical appliances and
20 insulin, urine testing materials, syringes and needles used by
21 diabetics, and 1% of the gross receipts from other taxable
22 sales made in the course of that business. In DuPage, Kane,
23 Lake, McHenry, and Will Counties, the tax rate shall be 0.75%
24 of the gross receipts from all taxable sales made in the course
25 of that business. The tax imposed under this Section and all
26 civil penalties that may be assessed as an incident thereof

1 shall be collected and enforced by the State Department of
2 Revenue. The Department shall have full power to administer and
3 enforce this Section; to collect all taxes and penalties so
4 collected in the manner hereinafter provided; and to determine
5 all rights to credit memoranda arising on account of the
6 erroneous payment of tax or penalty hereunder. In the
7 administration of, and compliance with this Section, the
8 Department and persons who are subject to this Section shall
9 have the same rights, remedies, privileges, immunities, powers
10 and duties, and be subject to the same conditions,
11 restrictions, limitations, penalties, exclusions, exemptions
12 and definitions of terms, and employ the same modes of
13 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
14 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
15 therein other than the State rate of tax), 2c, 3 (except as to
16 the disposition of taxes and penalties collected), 4, 5, 5a,
17 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8,
18 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
19 Section 3-7 of the Uniform Penalty and Interest Act, as fully
20 as if those provisions were set forth herein.

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

1 bracket schedules the Department may prescribe.

2 Whenever the Department determines that a refund should be
3 made under this Section to a claimant instead of issuing a
4 credit memorandum, the Department shall notify the State
5 Comptroller, who shall cause the warrant to be drawn for the
6 amount specified, and to the person named, in the notification
7 from the Department. The refund shall be paid by the State
8 Treasurer out of the Regional Transportation Authority tax fund
9 established under paragraph (n) of this Section.

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

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

21 Notwithstanding any other provision of law, for the purpose
22 of determining whether a tax authorized under this Section is
23 applicable, a retail sale of fuel used by an aircraft shall be
24 deemed to be a retail sale at the place where the fuel is
25 delivered to the aircraft. For the purposes of this paragraph,
26 "fuel" has the meaning given to that term in Section 1.19 of

1 the Motor Fuel Tax Law.

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

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

11 (f) If a tax has been imposed under paragraph (e), a
12 Regional Transportation Authority Service Occupation Tax shall
13 also be imposed upon all persons engaged, in the metropolitan
14 region in the business of making sales of service, who as an
15 incident to making the sales of service, transfer tangible
16 personal property within the metropolitan region, either in the
17 form of tangible personal property or in the form of real
18 estate as an incident to a sale of service. In Cook County, the
19 tax rate shall be: (1) 1.25% of the serviceman's cost price of
20 food prepared for immediate consumption and transferred
21 incident to a sale of service subject to the service occupation
22 tax by an entity licensed under the Hospital Licensing Act, the
23 Nursing Home Care Act, the Specialized Mental Health
24 Rehabilitation Act of 2013, or the ID/DD Community Care Act
25 that is located in the metropolitan region; (2) 1.25% of the
26 selling price of food for human consumption that is to be

1 consumed off the premises where it is sold (other than
2 alcoholic beverages, soft drinks and food that has been
3 prepared for immediate consumption) and prescription and
4 nonprescription medicines, drugs, medical appliances and
5 insulin, urine testing materials, syringes and needles used by
6 diabetics; and (3) 1% of the selling price from other taxable
7 sales of tangible personal property transferred. In DuPage,
8 Kane, Lake, McHenry and Will Counties the rate shall be 0.75%
9 of the selling price of all tangible personal property
10 transferred.

11 The tax imposed under this paragraph and all civil
12 penalties that may be assessed as an incident thereof shall be
13 collected and enforced by the State Department of Revenue. The
14 Department shall have full power to administer and enforce this
15 paragraph; to collect all taxes and penalties due hereunder; to
16 dispose of taxes and penalties collected in the manner
17 hereinafter provided; and to determine all rights to credit
18 memoranda arising on account of the erroneous payment of tax or
19 penalty hereunder. In the administration of and compliance with
20 this paragraph, the Department and persons who are subject to
21 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 1a-1, 2,
26 2a, 3 through 3-50 (in respect to all provisions therein other

1 than the State rate of tax), 4 (except that the reference to
2 the State shall be to the Authority), 5, 7, 8 (except that the
3 jurisdiction to which the tax shall be a debt to the extent
4 indicated in that Section 8 shall be the Authority), 9 (except
5 as to the disposition of taxes and penalties collected, and
6 except that the returned merchandise credit for this tax may
7 not be taken against any State tax), 10, 11, 12 (except the
8 reference therein to Section 2b of the Retailers' Occupation
9 Tax Act), 13 (except that any reference to the State shall mean
10 the Authority), the first paragraph of Section 15, 16, 17, 18,
11 19 and 20 of the Service Occupation Tax Act and Section 3-7 of
12 the 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 authority
15 granted in this paragraph may reimburse themselves for their
16 serviceman's tax liability hereunder by separately stating the
17 tax as an additional charge, that charge may be stated in
18 combination in a single amount with State tax that servicemen
19 are authorized to collect under the Service Use Tax Act, under
20 any bracket schedules the Department may 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 Regional Transportation Authority tax fund
2 established under paragraph (n) of this Section.

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

7 (g) If a tax has been imposed under paragraph (e), a tax
8 shall also be imposed upon the privilege of using in the
9 metropolitan region, any item of tangible personal property
10 that is purchased outside the metropolitan region at retail
11 from a retailer, and that is titled or registered with an
12 agency of this State's government. In Cook County the tax rate
13 shall be 1% of the selling price of the tangible personal
14 property, as "selling price" is defined in the Use Tax Act. In
15 DuPage, Kane, Lake, McHenry and Will counties the tax rate
16 shall be 0.75% of the selling price of the tangible personal
17 property, as "selling price" is defined in the Use Tax Act. The
18 tax shall be collected from persons whose Illinois address for
19 titling or registration purposes is given as being in the
20 metropolitan region. The tax shall be collected by the
21 Department of Revenue for the Regional Transportation
22 Authority. The tax must be paid to the State, or an exemption
23 determination must be obtained from the Department of Revenue,
24 before the title or certificate of registration for the
25 property may be issued. The tax or proof of exemption may be
26 transmitted to the Department by way of the State agency with

1 which, or the State officer with whom, the tangible personal
2 property must be titled or registered if the Department and the
3 State agency or State officer determine that this procedure
4 will expedite the processing of applications for title or
5 registration.

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

1 Whenever the Department determines that a refund should be
2 made under this paragraph 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 the notification
6 from the Department. The refund shall be paid by the State
7 Treasurer out of the Regional Transportation Authority tax fund
8 established under paragraph (n) of this Section.

9 (h) The Authority may impose a replacement vehicle tax of
10 \$50 on any passenger car as defined in Section 1-157 of the
11 Illinois Vehicle Code purchased within the metropolitan region
12 by or on behalf of an insurance company to replace a passenger
13 car of an insured person in settlement of a total loss claim.
14 The tax imposed may not become effective before the first day
15 of the month following the passage of the ordinance imposing
16 the tax and receipt of a certified copy of the ordinance by the
17 Department of Revenue. The Department of Revenue shall collect
18 the tax for the Authority in accordance with Sections 3-2002
19 and 3-2003 of the Illinois Vehicle Code.

20 The Department shall immediately pay over to the State
21 Treasurer, ex officio, as trustee, all taxes collected
22 hereunder.

23 As soon as possible after the first day of each month,
24 beginning January 1, 2011, upon certification of the Department
25 of Revenue, the Comptroller shall order transferred, and the
26 Treasurer shall transfer, to the STAR Bonds Revenue Fund the

1 local sales tax increment, as defined in the Innovation
2 Development and Economy Act, collected under this Section
3 during the second preceding calendar month for sales within a
4 STAR bond district.

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

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

22 (j) A certificate of registration issued by the State
23 Department of Revenue to a retailer under the Retailers'
24 Occupation Tax Act or under the Service Occupation Tax Act
25 shall permit the registrant to engage in a business that is
26 taxed under the tax imposed under paragraphs (b), (e), (f) or

1 (g) of this Section and no additional registration shall be
2 required under the tax. A certificate issued under the Use Tax
3 Act or the Service Use Tax Act shall be applicable with regard
4 to any tax imposed under paragraph (c) of this Section.

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

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

1 or uses.

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

1 this amendatory Act of the 95th General Assembly. The tax rates
2 authorized by this amendatory Act of the 95th General Assembly
3 are effective only if imposed by ordinance of the Authority.

4 (n) The State Department of Revenue shall, upon collecting
5 any taxes as provided in this Section, pay the taxes over to
6 the State Treasurer as trustee for the Authority. The taxes
7 shall be held in a trust fund outside the State Treasury. On or
8 before the 25th day of each calendar month, the State
9 Department of Revenue shall prepare and certify to the
10 Comptroller of the State of Illinois and to the Authority (i)
11 the amount of taxes collected in each County other than Cook
12 County in the metropolitan region, (ii) the amount of taxes
13 collected within the City of Chicago, and (iii) the amount
14 collected in that portion of Cook County outside of Chicago,
15 each amount less the amount necessary for the payment of
16 refunds to taxpayers located in those areas described in items
17 (i), (ii), and (iii). Within 10 days after receipt by the
18 Comptroller of the certification of the amounts, the
19 Comptroller shall cause an order to be drawn for the payment of
20 two-thirds of the amounts certified in item (i) of this
21 subsection to the Authority and one-third of the amounts
22 certified in item (i) of this subsection to the respective
23 counties other than Cook County and the amount certified in
24 items (ii) and (iii) of this subsection to the Authority.

25 In addition to the disbursement required by the preceding
26 paragraph, an allocation shall be made in July 1991 and each

1 year thereafter to the Regional Transportation Authority. The
2 allocation shall be made in an amount equal to the average
3 monthly distribution during the preceding calendar year
4 (excluding the 2 months of lowest receipts) and the allocation
5 shall include the amount of average monthly distribution from
6 the Regional Transportation Authority Occupation and Use Tax
7 Replacement Fund. The distribution made in July 1992 and each
8 year thereafter under this paragraph and the preceding
9 paragraph shall be reduced by the amount allocated and
10 disbursed under this paragraph in the preceding calendar year.
11 The Department of Revenue shall prepare and certify to the
12 Comptroller for disbursement the allocations made in
13 accordance with this paragraph.

14 (o) Failure to adopt a budget ordinance or otherwise to
15 comply with Section 4.01 of this Act or to adopt a Five-year
16 Capital Program or otherwise to comply with paragraph (b) of
17 Section 2.01 of this Act shall not affect the validity of any
18 tax imposed by the Authority otherwise in conformity with law.

19 (p) At no time shall a public transportation tax or motor
20 vehicle parking tax authorized under paragraphs (b), (c) and
21 (d) of this Section be in effect at the same time as any
22 retailers' occupation, use or service occupation tax
23 authorized under paragraphs (e), (f) and (g) of this Section is
24 in effect.

25 Any taxes imposed under the authority provided in
26 paragraphs (b), (c) and (d) shall remain in effect only until

1 the time as any tax authorized by paragraphs (e), (f) or (g) of
2 this Section are imposed and becomes effective. Once any tax
3 authorized by paragraphs (e), (f) or (g) is imposed the Board
4 may not reimpose taxes as authorized in paragraphs (b), (c) and
5 (d) of the Section unless any tax authorized by paragraphs (e),
6 (f) or (g) of this Section becomes ineffective by means other
7 than an ordinance of the Board.

8 (q) Any existing rights, remedies and obligations
9 (including enforcement by the Regional Transportation
10 Authority) arising under any tax imposed under paragraphs (b),
11 (c) or (d) of this Section shall not be affected by the
12 imposition of a tax under paragraphs (e), (f) or (g) of this
13 Section.

14 (Source: P.A. 97-38, eff. 6-28-11; 97-227, eff. 1-1-12; 97-813,
15 eff. 7-13-12; 98-104, eff. 7-22-13.)

16 Section 50. The Water Commission Act of 1985 is amended by
17 changing Section 4 as follows:

18 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

19 Sec. 4. Taxes.

20 (a) The board of commissioners of any county water
21 commission may, by ordinance, impose throughout the territory
22 of the commission any or all of the taxes provided in this
23 Section for its corporate purposes. However, no county water
24 commission may impose any such tax unless the commission

1 certifies the proposition of imposing the tax to the proper
 2 election officials, who shall submit the proposition to the
 3 voters residing in the territory at an election in accordance
 4 with the general election law, and the proposition has been
 5 approved by a majority of those voting on the proposition.

6 The proposition shall be in the form provided in Section 5
 7 or shall be substantially in the following form:

8 -----

9 Shall the (insert corporate
 10 name of county water commission) YES

11 impose (state type of tax or -----
 12 taxes to be imposed) at the NO
 13 rate of 1/4%?

14 -----

15 Taxes imposed under this Section and civil penalties
 16 imposed incident thereto shall be collected and enforced by the
 17 State Department of Revenue. The Department shall have the
 18 power to administer and enforce the taxes and to determine all
 19 rights for refunds for erroneous payments of the taxes.

20 (b) The board of commissioners may impose a County Water
 21 Commission Retailers' Occupation Tax upon all persons engaged
 22 in the business of selling tangible personal property at retail
 23 in the territory of the commission at a rate of 1/4% of the
 24 gross receipts from the sales made in the course of such
 25 business within the territory. The tax imposed under this
 26 paragraph and all civil penalties that may be assessed as an

1 incident thereof shall be collected and enforced by the State
2 Department of Revenue. The Department shall have full power to
3 administer and enforce this paragraph; to collect all taxes and
4 penalties due hereunder; to dispose of taxes and penalties so
5 collected in the manner hereinafter provided; and to determine
6 all rights to credit memoranda arising on account of the
7 erroneous payment of tax or penalty hereunder. In the
8 administration of, and compliance with, this paragraph, the
9 Department and persons who are subject to this paragraph shall
10 have the same rights, remedies, privileges, immunities, powers
11 and duties, and be subject to the same conditions,
12 restrictions, limitations, penalties, exclusions, exemptions
13 and definitions of terms, and employ the same modes of
14 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
15 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
16 therein other than the State rate of tax except that food for
17 human consumption that is to be consumed off the premises where
18 it is sold (other than alcoholic beverages, soft drinks, and
19 food that has been prepared for immediate consumption) and
20 prescription and nonprescription medicine, drugs, medical
21 appliances and insulin, urine testing materials, syringes, and
22 needles used by diabetics, for human use, shall not be subject
23 to tax hereunder), 2c, 3 (except as to the disposition of taxes
24 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,
25 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12 and 13 of the
26 Retailers' Occupation Tax Act and Section 3-7 of the Uniform

1 Penalty and Interest Act, as fully as if those provisions were
2 set forth herein.

3 Persons subject to any tax imposed under the authority
4 granted in this paragraph may reimburse themselves for their
5 seller's tax liability hereunder by separately stating the tax
6 as an additional charge, which charge may be stated in
7 combination, in a single amount, with State taxes that sellers
8 are required to collect under the Use Tax Act and under
9 subsection (e) of Section 4.03 of the Regional Transportation
10 Authority Act, in accordance with such bracket schedules as the
11 Department may prescribe.

12 Whenever the Department determines that a refund should be
13 made under this paragraph 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 a county water commission tax fund established
19 under paragraph (g) of this Section.

20 For the purpose of determining whether a tax authorized
21 under this paragraph is applicable, a retail sale by a producer
22 of coal or other 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 other 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 Federal Constitution as a sale in
2 interstate or foreign commerce.

3 Notwithstanding any other provision of law, for the purpose
4 of determining whether a tax authorized under this Section is
5 applicable, a retail sale of fuel used by an aircraft shall be
6 deemed to be a retail sale at the place where the fuel is
7 delivered to the aircraft. For the purposes of this paragraph,
8 "fuel" has the meaning given to that term in Section 1.19 of
9 the Motor Fuel Tax Law.

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

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

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

21 (c) If a tax has been imposed under subsection (b), a
22 County Water Commission Service Occupation Tax shall also be
23 imposed upon all persons engaged, in the territory of the
24 commission, in the business of making sales of service, who, as
25 an incident to making the sales of service, transfer tangible
26 personal property within the territory. The tax rate shall be

1 1/4% of the selling price of tangible personal property so
2 transferred within the territory. The tax imposed under this
3 paragraph and all civil penalties that may be assessed as an
4 incident thereof shall be collected and enforced by the State
5 Department of Revenue. The Department shall have full power to
6 administer and enforce this paragraph; to collect all taxes and
7 penalties due hereunder; to dispose of taxes and penalties so
8 collected in the manner hereinafter provided; and to determine
9 all rights to credit memoranda arising on account of the
10 erroneous payment of tax or penalty hereunder. In the
11 administration of, and compliance with, this paragraph, the
12 Department and persons who are subject to this paragraph shall
13 have the same rights, remedies, privileges, immunities, powers
14 and duties, and be subject to the same conditions,
15 restrictions, limitations, penalties, exclusions, exemptions
16 and definitions of terms, and employ the same modes of
17 procedure, as are prescribed in Sections 1a-1, 2 (except that
18 the reference to State in the definition of supplier
19 maintaining a place of business in this State shall mean the
20 territory of the commission), 2a, 3 through 3-50 (in respect to
21 all provisions therein other than the State rate of tax except
22 that food for human consumption that is to be consumed off the
23 premises where it is sold (other than alcoholic beverages, soft
24 drinks, and food that has been prepared for immediate
25 consumption) and prescription and nonprescription medicines,
26 drugs, medical appliances and insulin, urine testing

1 materials, syringes, and needles used by diabetics, for human
2 use, shall not be subject to tax hereunder), 4 (except that the
3 reference to the State shall be to the territory of the
4 commission), 5, 7, 8 (except that the jurisdiction to which the
5 tax shall be a debt to the extent indicated in that Section 8
6 shall be the commission), 9 (except as to the disposition of
7 taxes and penalties collected and except that the returned
8 merchandise credit for this tax may not be taken against any
9 State tax), 10, 11, 12 (except the reference therein to Section
10 2b of the Retailers' Occupation Tax Act), 13 (except that any
11 reference to the State shall mean the territory of the
12 commission), the first paragraph of Section 15, 15.5, 16, 17,
13 18, 19 and 20 of the Service Occupation Tax Act as fully as if
14 those provisions were set forth herein.

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

7 Nothing in this paragraph shall be construed to authorize a
8 county water commission to impose a tax upon the privilege of
9 engaging in any business which under the Constitution of the
10 United States may not be made the subject of taxation by the
11 State.

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

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

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

1 prescription and nonprescription medicines, drugs, medical
2 appliances and insulin, urine testing materials, syringes, and
3 needles used by diabetics, for human use, shall not be subject
4 to tax hereunder), 4, 11, 12, 12a, 14, 15, 19 (except the
5 portions pertaining to claims by retailers and except the last
6 paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act
7 and Section 3-7 of the Uniform Penalty and Interest Act that
8 are not inconsistent with this paragraph, as fully as if those
9 provisions were set forth herein.

10 Whenever the Department determines that a refund should be
11 made under this paragraph to a claimant instead of issuing a
12 credit memorandum, the Department shall notify the State
13 Comptroller, who shall cause the order to be drawn for the
14 amount specified, and to the person named, in the notification
15 from the Department. The refund shall be paid by the State
16 Treasurer out of a county water commission tax fund established
17 under paragraph (g) of this Section.

18 (e) A certificate of registration issued by the State
19 Department of Revenue to a retailer under the Retailers'
20 Occupation Tax Act or under the Service Occupation Tax Act
21 shall permit the registrant to engage in a business that is
22 taxed under the tax imposed under paragraphs (b), (c) or (d) of
23 this Section and no additional registration shall be required
24 under the tax. A certificate issued under the Use Tax Act or
25 the Service Use Tax Act shall be applicable with regard to any
26 tax imposed under paragraph (c) of this Section.

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

19 (g) The State Department of Revenue shall, upon collecting
20 any taxes as provided in this Section, pay the taxes over to
21 the State Treasurer as trustee for the commission. The taxes
22 shall be held in a trust fund outside the State Treasury.

23 As soon as possible after the first day of each month,
24 beginning January 1, 2011, upon certification of the Department
25 of Revenue, the Comptroller shall order transferred, and the
26 Treasurer shall transfer, to the STAR Bonds Revenue Fund the

1 local sales tax increment, as defined in the Innovation
2 Development and Economy Act, collected under this Section
3 during the second preceding calendar month for sales within a
4 STAR bond district.

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 commission, 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 commission, 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 commission, and less any amounts that are
20 transferred to the STAR Bonds Revenue Fund. Within 10 days
21 after receipt by the Comptroller of the certification of the
22 amount to be paid to the commission, the Comptroller shall
23 cause an order to be drawn for the payment for the amount in
24 accordance with the direction in the certification.

25 (h) Beginning June 1, 2016, any tax imposed pursuant to
26 this Section may no longer be imposed or collected, unless a

1 continuation of the tax is approved by the voters at a
2 referendum as set forth in this Section.

3 (Source: P.A. 97-333, eff. 8-12-11; 98-298, eff. 8-9-13.)

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