# HB3100

LRB104 08028 HLH 18074 b

## 104TH GENERAL ASSEMBLY

## State of Illinois

## 2025 and 2026

### HB3100

Introduced 2/18/2025, by Rep. Fred Crespo

## SYNOPSIS AS INTRODUCED:

| | |
|---|---|
| 20 ILCS 605/605-705 | was 20 ILCS 605/46.6a |
| 35 ILCS 145/6 | from Ch. 120, par. 481b.36 |
| 70 ILCS 3205/19 | from Ch. 85, par. 6019 |

Amends the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois. Provides that, in Fiscal Year 2026 and thereafter, the Department of Commerce and Economic Opportunity shall require that any convention and tourism bureau receiving a grant from the Local Tourism Fund that requires matching funds shall provide matching funds equal to no less than 25% of the grant amount (currently, no less than 40% of the grant amount in Fiscal Year 2026 and no less than 50% of the grant amount in subsequent years). Amends the Hotel Operators' Occupation Tax Act and the Illinois Sports Facilities Authority Act. Makes changes concerning the distribution of moneys under those Acts. Effective immediately.

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A BILL FOR

AN ACT concerning State government.

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

Section 5. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by changing Section 605-705 as follows:

(20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

Sec. 605-705. Grants to local tourism and convention bureaus.

(a) To establish a grant program for local tourism and convention bureaus. The Department will develop and implement a program for the use of funds, as authorized under this Act, by local tourism and convention bureaus. For the purposes of this Act, bureaus eligible to receive funds are those local tourism and convention bureaus that are (i) either units of local government or incorporated as not-for-profit organizations; (ii) in legal existence for a minimum of 2 years before July 1, 2001; (iii) operating with a paid, full-time staff whose sole purpose is to promote tourism in the designated service area; and (iv) affiliated with one or more municipalities or counties that support the bureau with local hotel-motel taxes. After July 1, 2001, bureaus requesting certification in order to receive funds for the

first time must be local tourism and convention bureaus that are (i) either units of local government or incorporated as not-for-profit organizations; (ii) in legal existence for a minimum of 2 years before the request for certification; (iii) operating with a paid, full-time staff whose sole purpose is to promote tourism in the designated service area; and (iv) affiliated with multiple municipalities or counties that support the bureau with local hotel-motel taxes. Each bureau receiving funds under this Act will be certified by the Department as the designated recipient to serve an area of the State. Notwithstanding the criteria set forth in this subsection (a), or any rule adopted under this subsection (a), the Director of the Department may provide for the award of grant funds to one or more entities if in the Department's judgment that action is necessary in order to prevent a loss of funding critical to promoting tourism in a designated geographic area of the State.

(b) To distribute grants to local tourism and convention bureaus from appropriations made from the Local Tourism Fund for that purpose. Of the amounts appropriated annually to the Department for expenditure under this Section prior to July 1, 2011, one-third of those monies shall be used for grants to convention and tourism bureaus in cities with a population greater than 500,000. The remaining two-thirds of the annual appropriation prior to July 1, 2011 shall be used for grants to convention and tourism bureaus in the remainder of the State,

in accordance with a formula based upon the population served. Of the amounts appropriated annually to the Department for expenditure under this Section beginning July 1, 2011, 18% of such moneys shall be used for grants to convention and tourism bureaus in cities with a population greater than 500,000. Of the amounts appropriated annually to the Department for expenditure under this Section beginning July 1, 2011, 82% of such moneys shall be used for grants to convention bureaus in the remainder of the State, in accordance with a formula based upon the population served. The Department may reserve up to 3% of total local tourism funds available for costs of administering the program to conduct audits of grants, to provide incentive funds to those bureaus that will conduct promotional activities designed to further the Department's statewide advertising campaign, to fund special statewide promotional activities, and to fund promotional activities that support an increased use of the State's parks or historic sites. The Department shall require that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 50% of the grant amount, except that: (1) in Fiscal Years 2021 through 2024 only, the Department shall require that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 25% of the grant amount; (2) in Fiscal Year 2025, the Department shall require

that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 30% of the grant amount; and (3) in Fiscal Year 2026 and thereafter, the Department shall require that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 25% ~~40%~~ of the grant amount. During fiscal year 2013, the Department shall reserve $2,000,000 of the available local tourism funds for appropriation to the Historic Preservation Agency for the operation of the Abraham Lincoln Presidential Library and Museum and State historic sites.

To provide for the expeditious and timely implementation of the changes made by Public Act 101-636, emergency rules to implement the changes made by Public Act 101-636 may be adopted by the Department subject to the provisions of Section 5-45 of the Illinois Administrative Procedure Act.

(Source: P.A. 102-16, eff. 6-17-21; 102-699, eff. 4-19-22; 103-8, eff. 6-7-23; 103-588, eff. 6-5-24.)

Section 10. The Hotel Operators' Occupation Tax Act is amended by changing Section 6 as follows:

(35 ILCS 145/6) (from Ch. 120, par. 481b.36)

Sec. 6. Returns; allocation of proceeds.

(a) Except as provided hereinafter in this Section, on or

before the last day of each calendar month, every person engaged as a hotel operator in this State during the preceding calendar month shall file a return with the Department, stating:

1. the name of the operator;

2. his residence address and the address of his principal place of business and the address of the principal place of business (if that is a different address) from which he engages in business as a hotel operator in this State (including, if required by the Department, the address of each hotel from which rental receipts were received);

3. total amount of rental receipts received by him during the preceding calendar month from engaging in business as a hotel operator during such preceding calendar month;

4. total amount of rental receipts received by him during the preceding calendar month from renting, leasing or letting rooms to permanent residents during such preceding calendar month;

5. total amount of other exclusions from gross rental receipts allowed by this Act;

6. gross rental receipts which were received by him during the preceding calendar month and upon the basis of which the tax is imposed;

7. the amount of tax due;

8. credit for any reimbursement of tax paid by a re-renter of hotel rooms to hotel operators for rentals purchased for re-rental, as provided in Section 3-3 of this Act;

9. such other reasonable information as the Department may require.

If the operator's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 30 of such year; with the return for April, May and June of a given year being due by July 31 of such year; with the return for July, August and September of a given year being due by October 31 of such year, and with the return for October, November and December of a given year being due by January 31 of the following year.

If the operator's average monthly tax liability to the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 31 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which an operator may file his return, in the case of any operator who ceases to engage in a kind of business

which makes him responsible for filing returns under this Act, such operator shall file a final return under this Act with the Department not more than one ~~1~~ month after discontinuing such business.

Where the same person has more than one ~~1~~ business registered with the Department under separate registrations under this Act, such person shall not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

In his return, the operator shall determine the value of any consideration other than money received by him in connection with engaging in business as a hotel operator and he shall include such value in his return. Such determination shall be subject to review and revision by the Department in the manner hereinafter provided for the correction of returns.

Where the operator is a corporation, the return filed on behalf of such corporation shall be signed by the president, vice-president, secretary or treasurer or by the properly accredited agent of such corporation.

The person filing the return herein provided for shall, at the time of filing such return, pay to the Department the amount of tax herein imposed. The operator filing the return under this Section shall, at the time of filing such return, pay to the Department the amount of tax imposed by this Act less a discount of 2.1% or $25 per calendar year, whichever is

greater, which is allowed to reimburse the operator for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request.

If any payment provided for in this Section exceeds the operator's liabilities under this Act, as shown on an original return, the Department may authorize the operator to credit such excess payment against liability subsequently to be remitted to the Department under this Act, in accordance with reasonable rules adopted by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the operator, the operator's discount shall be reduced by an amount equal to the difference between the discount as applied to the credit taken and that actually due, and that operator shall be liable for penalties and interest on such difference.

(b) Until July 1, 2024, the Department shall deposit the total net revenue realized from the tax imposed under this Act as provided in this subsection (b). Beginning on July 1, 2024, the Department shall deposit the total net revenue realized from the tax imposed under this Act as provided in subsection (c).

There shall be deposited into the Build Illinois Fund in the State treasury ~~Treasury~~ for each State fiscal year 40% of the amount of total net revenue from the tax imposed by subsection (a) of Section 3. Of the remaining 60%: (i)

$5,000,000 shall be deposited into the Illinois Sports Facilities Fund and credited to the Subsidy Account each fiscal year by making monthly deposits in the amount of 1/8 of $5,000,000 plus cumulative deficiencies in such deposits for prior months, and (ii) an amount equal to the then applicable Advance Amount, as defined in subsection (d), shall be deposited into the Illinois Sports Facilities Fund and credited to the Advance Account each fiscal year by making monthly deposits in the amount of 1/8 of the then applicable Advance Amount plus any cumulative deficiencies in such deposits for prior months. (The deposits of the then applicable Advance Amount during each fiscal year shall be treated as advances of funds to the Illinois Sports Facilities Authority for its corporate purposes to the extent paid to the Authority or its trustee and shall be repaid into the General Revenue Fund in the State treasury ~~Treasury~~ by the State Treasurer on behalf of the Authority pursuant to Section 19 of the Illinois Sports Facilities Authority Act, as amended. If in any fiscal year the full amount of the then applicable Advance Amount is not repaid into the General Revenue Fund, then the deficiency shall be paid from the amount in the Local Government Distributive Fund that would otherwise be allocated to the City of Chicago under the State Revenue Sharing Act.)

Of the remaining 60% of the amount of total net revenue beginning on August 1, 2011 through June 30, 2023, from the tax imposed by subsection (a) of Section 3 after all required

deposits into the Illinois Sports Facilities Fund, an amount equal to 8% of the net revenue realized from this Act during the preceding month shall be deposited as follows: 18% of such amount shall be deposited into the Chicago Travel Industry Promotion Fund for the purposes described in subsection (n) of Section 5 of the Metropolitan Pier and Exposition Authority Act and the remaining 82% of such amount shall be deposited into the Local Tourism Fund each month for purposes authorized by Section 605-705 of the Department of Commerce and Economic Opportunity Law. Beginning on August 1, 2011 and through June 30, 2023, an amount equal to 4.5% of the net revenue realized from this Act during the preceding month shall be deposited as follows: 55% of such amount shall be deposited into the Chicago Travel Industry Promotion Fund for the purposes described in subsection (n) of Section 5 of the Metropolitan Pier and Exposition Authority Act and the remaining 45% of such amount deposited into the International Tourism Fund for the purposes authorized in Section 605-707 of the Department of Commerce and Economic Opportunity Law.

Beginning on July 1, 2023 and until July 1, 2024, of the remaining 60% of the amount of total net revenue realized from the tax imposed under subsection (a) of Section 3, after all required deposits into the Illinois Sports Facilities Fund:

(1) an amount equal to 8% of the net revenue realized under this Act for the preceding month shall be deposited as follows: 82% to the Local Tourism Fund and 18% to the

Chicago Travel Industry Promotion Fund; and

(2) an amount equal to 4.5% of the net revenue realized under this Act for the preceding month shall be deposited as follows: 55% to the Chicago Travel Industry Promotion Fund and 45% to the International Tourism Fund.

After making all these deposits, any remaining net revenue realized from the tax imposed under subsection (a) of Section 3 shall be deposited into the Tourism Promotion Fund in the State treasury ~~Treasury~~. All moneys received by the Department from the additional tax imposed under subsection (b) of Section 3 shall be deposited into the Build Illinois Fund in the State treasury ~~Treasury~~.

(c) Beginning on July 1, 2024, the total net revenue realized from the tax imposed under this Act for the preceding month shall be deposited each month as follows:

(1) 50% shall be deposited into the Build Illinois Fund; and

(2) the remaining 50% shall be deposited in the following order of priority:

(A) First:

(i) $5,000,000 shall be deposited into the Illinois Sports Facilities Fund and credited to the Subsidy Account each fiscal year by making monthly deposits in the amount of one-eighth of $5,000,000 plus cumulative deficiencies in those deposits for prior months; and

(ii) an amount equal to the then applicable Advance Amount, as defined in subsection (d), shall be deposited into the Illinois Sports Facilities Fund and credited to the Advance Account each fiscal year by making monthly deposits in the amount of one-eighth of the then applicable Advance Amount plus any cumulative deficiencies in such deposits for prior months; the deposits of the then applicable Advance Amount during each fiscal year shall be treated as advances of funds to the Illinois Sports Facilities Authority for its corporate purposes to the extent paid to the Illinois Sports Facilities Authority or its trustee and shall be repaid ~~into the General Revenue Fund in the State Treasury~~ by the State Treasurer on behalf of the Authority pursuant to Section 19 of the Illinois Sports Facilities Authority Act as provided in item (iii) of this paragraph (A); if, in any fiscal year, the full amount of the Advance Amount is not repaid into the General Revenue Fund, then the deficiency shall be paid from the amount in the Local Government Distributive Fund that would otherwise be allocated to the City of Chicago under the State Revenue Sharing Act; and

(iii) beginning on July 1, 2024 and until July 1,

2025, the amount repaid by the State Treasurer on behalf of the Authority pursuant to Section 19 of the Illinois Sports Facilities Authority Act shall be deposited into the General Revenue Fund; beginning on July 1, 2025 and until July 1, 2026, from the amount repaid by the State Treasurer on behalf of the Authority pursuant to Section 19 of the Illinois Sports Facilities Authority Act, $77,916,800 shall be deposited into the General Revenue Fund and all additional amounts repaid shall be deposited into the Local Tourism Fund; beginning on July 1, 2026, from the amount repaid by the State Treasurer on behalf of the Authority pursuant to Section 19 of the Illinois Sports Facilities Authority Act, $77,916,800 shall be deposited into the General Revenue Fund, $4,142,400 shall be deposited into the Local Tourism Fund, and all additional amounts repaid shall be deposited as follows: 56% into the Tourism Promotion Fund; 23% into the Local Tourism Fund; 14% into the Chicago Travel Industry Promotion Fund; and 7% into the International Tourism Fund; and

(B) after all required deposits into the Illinois Sports Facilities Fund under paragraph (A) have been made each month, the remainder shall be deposited as

follows:

(i) 56% into the Tourism Promotion Fund;

(ii) 23% into the Local Tourism Fund;

(iii) 14% into the Chicago Travel Industry Promotion Fund; and

(iv) 7% into the International Tourism Fund.

(d) As used in subsections (b) and (c):

"Advance Amount" means, for fiscal year 2002, $22,179,000, and for subsequent fiscal years through fiscal year 2033, 105.615% of the Advance Amount for the immediately preceding fiscal year, rounded up to the nearest $1,000.

"Net revenue realized" means the revenue collected by the State under this Act less the amount paid out as refunds to taxpayers for overpayment of liability under this Act.

(e) The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the operator's last State income tax return. If the total receipts of the business as reported in the State income tax return do not agree with the gross receipts reported to the Department for the same period, the operator shall attach to his annual information return a schedule showing a reconciliation of the 2 amounts and the

reasons for the difference. The operator's annual information return to the Department shall also disclose payroll information of the operator's business during the year covered by such return and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual tax returns by such operator as hereinbefore provided for in this Section.

If the annual information return required by this Section is not filed when and as required the taxpayer shall be liable for a penalty in an amount determined in accordance with Section 3-4 of the Uniform Penalty and Interest Act until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The foregoing portion of this Section concerning the filing of an annual information return shall not apply to an operator who is not required to file an income tax return with the United States Government.

(Source: P.A. 102-16, eff. 6-17-21; 103-8, eff. 6-7-23; 103-592, eff. 7-1-24; 103-642, eff. 7-1-24; revised 8-12-24.)

Section 15. The Illinois Sports Facilities Authority Act is amended by changing Section 19 as follows:

(70 ILCS 3205/19) (from Ch. 85, par. 6019)

Sec. 19. Tax. The Authority may impose an occupation tax upon all hotel operators in the City of Chicago, as defined in The Hotel Operators' Occupation Tax Act, at a rate not to exceed 2% of the gross rental receipts from engaging in business as a hotel operator within the City of Chicago, excluding, however, from gross rental receipts, the proceeds of such renting, leasing or letting of hotel rooms to permanent residents of a hotel and proceeds from the tax imposed under subsection (c) of Section 13 of the Metropolitan Pier and Exposition Authority Act.

The tax imposed by the Authority pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a lessor under The Hotel Operators' Occupation Tax Act shall permit such registrant to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such

ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner provided in this Section, and to determine all rights to credit memoranda, arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in The Hotel Operators' Occupation Tax Act (except where that Act is inconsistent herewith), as the same is now or may hereafter be amended, as fully as if the provisions contained in The Hotel Operators' Occupation Tax Act were set forth herein.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the amounts held by the State Treasurer as trustee for the Authority.

Persons subject to any tax imposed pursuant to authority

granted by this Section may reimburse themselves for their tax liability for such tax by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax imposed under The Hotel Operators' Occupation Tax Act, the municipal tax imposed under Section 8-3-13 of the Illinois Municipal Code, and the tax imposed under Section 13 of the Metropolitan Pier and Exposition Authority Act.

The Department shall forthwith pay over to the State Treasurer, ex-officio, as trustee for the Authority, all taxes and penalties collected hereunder for deposit in a trust fund outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the Comptroller the amount to be paid to or on behalf of the Authority from amounts collected hereunder by the Department, and deposited into such trust fund during the second preceding calendar month. The amount to be paid to or on behalf of the Authority shall be the amount (not including credit memoranda) collected hereunder during such second preceding calendar month by the Department, less an amount equal to the amount of refunds authorized during such second preceding calendar month by the Department on behalf of the Authority, and less 4% of such balance, which sum shall be retained by the State Treasurer to cover the costs incurred by the Department in administering and enforcing the provisions of this Section, as provided herein. Each such monthly certification by the

Department shall also certify to the Comptroller the amount to be so retained by the State Treasurer for payment as provided in Section 6 of the Hotel Operators' Occupation Tax Act ~~into the General Revenue Fund of the State Treasury~~.

Each monthly certification by the Department shall certify, of the amount paid to or on behalf of the Authority, (i) the portion to be paid to the Authority, (ii) the portion to be paid ~~into the General Revenue Fund of the State Treasury~~ on behalf of the Authority as provided in Section 6 of the Hotel Operators' Occupation Tax Act as repayment of amounts advanced to the Authority pursuant to appropriation from the Illinois Sports Facilities Fund.

With respect to each State fiscal year, of the total amount to be paid to or on behalf of the Authority, the Department shall certify that payments shall first be made directly to the Authority in an amount equal to any difference between the annual amount certified by the Chairman of the Authority pursuant to Section 8.25-4 of the State Finance Act and the amount appropriated to the Authority from the Illinois Sports Facilities Fund. Next, the Department shall certify that payment shall be made as provided in Section 6 of the Hotel Operators' Occupation Tax Act ~~into the General Revenue Fund of the State Treasury~~ in an amount equal to the difference between (i) the lesser of (x) the amount appropriated from the Illinois Sports Facilities Fund to the Authority and (y) the annual amount certified by the Chairman of the Authority

pursuant to Section 8.25-4 of the State Finance Act and (ii) $10,000,000. The Department shall certify that all additional amounts shall be paid to the Authority and used for its corporate purposes.

Within 10 days after receipt, by the Comptroller, of the Department's monthly certification of amounts to be paid to or on behalf of the Authority and amounts to be paid into the General Revenue Fund, the Comptroller shall cause the warrants to be drawn for the respective amounts in accordance with the directions contained in such certification.

Amounts collected by the Department and paid to the Authority pursuant to this Section shall be used for the corporate purposes of the Authority. On June 15, 1992 and on each June 15 thereafter, the Authority shall repay to the State Treasurer all amounts paid to it under this Section and otherwise remaining available to the Authority after providing for (i) payment of principal and interest on, and other payments related to, its obligations issued or to be issued under Section 13 of the Act, including any deposits required to reserve funds created under any indenture or resolution authorizing issuance of the obligations and payments to providers of credit enhancement, (ii) payment of obligations under the provisions of any management agreement with respect to a facility or facilities owned by the Authority or of any assistance agreement with respect to any facility for which financial assistance is provided under this Act, and payment

of other capital and operating expenses of the Authority, including any deposits required to reserve funds created for repair and replacement of capital assets and to meet the obligations of the Authority under any management agreement or assistance agreement. Amounts repaid by the Authority to the State Treasurer hereunder shall be treated as repayment of amounts deposited into the Illinois Sports Facilities Fund and credited to the Subsidy Account and used for the corporate purposes of the Authority. The State Treasurer shall deposit $5,000,000 of the amount received into the General Revenue Fund; thereafter, at the beginning of each fiscal year the State Treasurer shall certify to the State Comptroller for all prior fiscal years the cumulative amount of any deficiencies in repayments to the City of Chicago of amounts in the Local Government Distributive Fund that would otherwise have been allocated to the City of Chicago under the State Revenue Sharing Act but instead were paid into the General Revenue Fund under Section 6 of the Hotel Operators' Occupation Tax Act and that have not been reimbursed, and the Comptroller shall, during the fiscal year at the beginning of which the certification was made, cause warrants to be drawn from the amount received for the repayment of that cumulative amount to the City of Chicago until that cumulative amount has been fully reimbursed; thereafter, the State Treasurer shall deposit the balance of the amount received into the trust fund established outside the State Treasury under subsection (g) of

Section 13 of the Metropolitan Pier and Exposition Authority Act.

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

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be effective on the first day of the second calendar month next following the month in which the ordinance or resolution is passed.

If the Authority levies a tax authorized by this Section it shall transmit to the Department of Revenue not later than 5 days after the adoption of the ordinance or resolution a certified copy of the ordinance or resolution imposing such tax whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the Authority. Upon a change in rate of a tax levied hereunder, or upon the discontinuance of the tax, the Authority shall not later than 5 days after the effective date of the ordinance or resolution discontinuing the tax or effecting a change in rate transmit to the Department of Revenue a certified copy of the ordinance or resolution effecting such change or discontinuance.

(Source: P.A. 103-592, eff. 7-1-24.)

Section 99. Effective date. This Act takes effect upon

becoming law.