



Sen. Doris Turner

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LRB104 20171 HLH 38684 a

1 AMENDMENT TO HOUSE BILL 4496

2 AMENDMENT NO. _____. Amend House Bill 4496 by replacing
3 everything after the enacting clause with the following:

4 "ARTICLE 5

5 Section 5-1. Short title. This Article may be cited as the
6 Capital Area Tourism Authority Act. References in this Article
7 to "this Act" mean this Article.

8 Section 5-5. Findings; purpose.

9 (a) The General Assembly finds and declares that:

10 (1) The City of Springfield is the capital city of the
11 State of Illinois and the home of President Abraham
12 Lincoln.

13 (2) The City of Springfield and Sangamon County are
14 the cornerstone of State government and welcome visitors
15 from around the world.

1 (b) The purposes of this Act are:

2 (1) to ensure that the City of Springfield and
3 Sangamon County have a vibrant hospitality industry that
4 is capable of hosting visitors, legislative advocates,
5 those doing business with the State, and conventions; and

6 (2) to stimulate development and redevelopment of the
7 City of Springfield's downtown area by attracting
8 significant capital investment, which is expected to
9 promote commerce, job creation and retention, tourism, and
10 increased State and local sales tax revenues.

11 Section 5-10. Definitions. In this Act:

12 "Authority" means the Capital Area Tourism Authority
13 established by this Act.

14 "Authority facility" means real property, personal
15 property, or any combination of real and personal property,
16 owned, leased or otherwise controlled or financed by the
17 Authority and related to, useful for, or in furtherance of,
18 one or more of the stated purposes of this Act.

19 "Base year" means the calendar year that is immediately
20 before the calendar year in which the Office of the Governor
21 approves the Capital Area Tourism Project within the Capital
22 Area Tourism District.

23 "Board" means the Board of Directors of the Authority.

24 "BOS Center" means the existing convention center in
25 Springfield, Illinois, which is known as the Bank of

1 Springfield Center.

2 "BOS Center expansion" means the expansion of the BOS
3 Center proposed to be constructed in the Capital Area Tourism
4 District.

5 "Capital Area Tourism Bonds" means revenue bonds, notes,
6 or other obligations issued by the Authority and payable from
7 pledged capital area tourism revenues, the proceeds from the
8 sale of which shall be used only to pay project costs of a
9 Capital Area Tourism Project.

10 "Capital Area Tourism District" or "District" means the
11 area composed of all territory in the City of Springfield that
12 is located within the boundaries of zip code 62701, as that zip
13 code exists on the effective date of this Act, and that is
14 included in the territory of the Capital Area Tourism District
15 if and when the District is created by the Authority pursuant
16 to this Act.

17 "Capital Area Tourism District Plan" means the written
18 plan that is adopted by the Authority for the development,
19 redevelopment, or both of the Capital Area Tourism District.

20 "Capital Area Tourism District Plan" may include a description
21 of the initial Capital Area Tourism Project Plan relating to
22 the development of a convention center headquarters hotel.

23 "Capital Area Tourism Project" means the development of a
24 project that is located within the Capital Area Tourism
25 District and that is approved under this Act, including the
26 initial Capital Area Tourism Project, the development of a

1 convention center headquarters hotel in Springfield, and
2 additional Capital Area Tourism Projects, including the
3 expansion of the existing BOS Center in Springfield.

4 "Capital Area Tourism Project Plan" means the written plan
5 adopted by the Authority for the development of a Capital Area
6 Tourism Project in the Capital Area Tourism District, which
7 shall include, without limitation:

8 (1) a statement of the estimated project costs of the
9 Capital Area Tourism Project;

10 (2) a description of the estimated sources of funds
11 and revenues to pay 100% of the project costs, including
12 the estimated project costs of the Capital Area Tourism
13 Project to be financed with the proceeds from the sale of
14 Capital Area Tourism Bonds;

15 (3) a description of the nature and estimated maximum
16 maturity of any Capital Area Tourism Bonds to be issued by
17 the Authority and any obligations to be issued by any
18 other unit of local government to pay those project costs;

19 (4) a general description of any known or proposed
20 developers, development users, or tenants of the Capital
21 Area Tourism Project;

22 (5) a general description of the type, structure, and
23 character of the property or facilities to be developed or
24 redeveloped and improved through the use of Capital Area
25 Tourism Bonds;

26 (6) a description of the general land uses that

1 currently apply and those that may apply to the Capital
2 Area Tourism Project; and

3 (7) a general description or an estimate of the type,
4 class, and number of employees to be employed in the
5 construction and the operation of the Capital Area Tourism
6 Project.

7 "Convention center" means a facility designed to host
8 large gatherings, conventions, trade shows, and meetings.

9 "Convention center" includes auditoriums, exhibition halls,
10 areas for food preparation and serving, parking facilities,
11 and administrative offices, including the BOS Center and the
12 proposed BOS Center expansion.

13 "Convention center headquarters hotel" means a hotel
14 proposed to be developed adjacent to or connected to a
15 convention center.

16 "Department" means the Department of Commerce and Economic
17 Opportunity.

18 "Department of Revenue" means the Department of Revenue.

19 "Developer" means, with respect to a Capital Area Tourism
20 Project, any individual, corporation, trust, partnership,
21 limited liability partnership, limited liability company, or
22 other lawful entity cooperating with the Authority to plan,
23 develop, and implement the Capital Area Tourism Project Plan
24 for a Capital Area Tourism District. "Developer" does not
25 include a not-for-profit entity, a political subdivision or
26 other agency or instrumentality of the State, or the

1 Authority. The developer may work with and transfer certain
2 development rights to other developers for the purpose of
3 implementing Capital Area Tourism Project Plans. A developer
4 for a Capital Area Tourism Project shall be appointed by the
5 Authority in the resolution approving the Capital Area Tourism
6 Project, except that, with respect to the initial Capital Area
7 Tourism Project, the Authority may appoint the developer in
8 the resolution establishing the Capital Area Tourism District.
9 "Developer" includes any successor developer who has assumed
10 the role and responsibilities of the original developer
11 through the execution of an amended development agreement and
12 has been approved as the developer through resolution of the
13 Authority approving the amended development agreement.

14 "Development agreement" means an agreement between a
15 developer (or any approved successor developers) and the
16 Authority relating to a Capital Area Tourism Project.

17 "Development user" means an owner, operator, licensee,
18 codeveloper, subdeveloper, or tenant that operates a business
19 within the Capital Area Tourism District.

20 "Feasibility study" means the feasibility study described
21 in Section 5-40 of this Act.

22 "Hotel" has the meaning given to that term in Section 2 of
23 the Hotel Operators' Occupation Tax Act and includes a
24 convention center headquarters hotel.

25 "Hotel operator" has the meaning given to the term
26 "operator" in Section 2 of the Hotel Operators' Occupation Tax

1 Act.

2 "Infrastructure" means public improvements and private
3 improvements that benefit the Capital Area Tourism District or
4 Capital Area Tourism Project, including, but not limited to,
5 streets, drives and driveways, traffic and directional signs
6 and signals, parking lots and parking facilities,
7 interchanges, highways, sidewalks, bridges, skybridges,
8 underpasses and overpasses, bike and walking trails, sanitary
9 storm sewers and lift stations, drainage conduits, channels,
10 levees, canals, storm water detention and retention
11 facilities, utilities and utility connections and relocations,
12 water mains and extensions, and street and parking lot
13 lighting and connections, infrastructure supporting
14 above-ground improvements, and in each case related
15 appurtenances. "Infrastructure" may include demolition of
16 existing structures or infrastructure on private land to
17 encourage economic development or redevelopment in the Capital
18 Area Tourism District.

19 "Intergovernmental cooperation agreement" means an
20 intergovernmental cooperation agreement entered into by and
21 among Sangamon County, the City of Springfield, and the
22 Authority, if and when such an agreement is authorized by the
23 respective governing authority of each of those units of local
24 government, related to, among other things, the pledge of
25 revenues to support the Capital Area Tourism District, Capital
26 Area Tourism Projects, and Capital Area Tourism Bonds issued

1 by the Authority as provided in this Act. In addition to the
2 parties described in this definition, the Springfield
3 Metropolitan Exposition and Auditorium Authority may also be a
4 party to the intergovernmental cooperation agreement if the
5 Board of the Springfield Metropolitan Exposition and
6 Auditorium Authority authorizes its participation in the
7 agreement and if the other parties agree to include the
8 Springfield Metropolitan Exposition and Auditorium Authority
9 as a party to the agreement.

10 "Local sales taxes" means any locally imposed taxes
11 received by a municipality, county, or other local
12 governmental entity arising from sales by retailers and
13 servicemen within the Capital Area Tourism District and any
14 use taxes imposed within the Capital Area Tourism District.

15 "Local sales taxes" includes business district sales taxes,
16 use taxes, and that portion of the net revenue allocated from
17 the Local Government Tax Fund and the County and Mass Transit
18 District Fund to the municipality, county, or other
19 governmental entity under the Retailers' Occupation Tax Act,
20 the Use Tax Act, the Service Use Tax Act, and the Service
21 Occupation Tax Act from transactions at places of business
22 located in a Capital Area Tourism District. "Local sales
23 taxes" does not include (i) any taxes authorized under the
24 Local Mass Transit District Act or the Metro-East Park and
25 Recreation District Act for so long as the applicable taxing
26 district does not impose a tax on real property, (ii) any

1 county school facility and resources occupation taxes imposed
2 under Section 5-1006.7 of the Counties Code, (iii) any taxes
3 authorized under the Flood Prevention District Act, (iv) any
4 taxes authorized under the Special County Occupation Tax For
5 Public Safety, Public Facilities, Mental Health, Substance
6 Abuse, or Transportation Law, (v) any taxes authorized under
7 the Northern Illinois Transit Authority Act, (vi) any taxes
8 authorized under the County Motor Fuel Tax Law, or (vii) any
9 taxes authorized under the Municipal Motor Fuel Tax Law.

10 "Local sales tax increment" means:

11 (1) with respect to local sales taxes administered by
12 the City of Springfield or Sangamon County, that portion
13 of the local sales taxes in the Capital Area Tourism
14 District that is in excess of the aggregate local sales
15 taxes in the Capital Area Tourism District for the same
16 month in the base year, as determined by City of
17 Springfield or Sangamon County, as applicable; the
18 Department of Revenue shall allocate the local sales tax
19 increment only if the local sales tax is administered by
20 the Department; and

21 (2) with respect to local sales taxes administered by
22 the Department of Revenue:

23 (A) except with respect to the 0.25% county
24 portion of the 6.25% State rate, all the local sales
25 taxes paid by taxpayers in the Capital Area Tourism
26 District that are in excess of the aggregate local

1 sales taxes paid by taxpayers in the Capital Area
2 Tourism District for the same month in the base year,
3 as determined by the Department of Revenue; and

4 (B) with respect to the 0.25% county portion of
5 the 6.25% State rate, in the case of a Capital Area
6 Tourism District, that portion of the 0.25% county
7 portion of the 6.25% State rate paid by taxpayers in
8 the Capital Area Tourism District for sales made
9 within the corporate limits of the municipality that
10 is in excess of the aggregate local sales taxes paid by
11 taxpayers in the Capital Area Tourism District for
12 sales made within the corporate limits of the
13 municipality for the same month in the base year, as
14 determined by the Department of Revenue, but only if
15 the governing body of the county passes a resolution,
16 and files a copy of the resolution with the Department
17 of Revenue that designates the taxes as part of the
18 local sales tax increment under this Act.

19 "Local tax contribution" means:

20 (1) with respect to Sangamon County:

21 (A) 100% of the taxes generated in Sangamon County
22 and received by Sangamon County under subsection (b-5)
23 of Section 5-1030 of the Counties Code; and

24 (B) that percentage of the local sales taxes
25 generated in the Capital Area Tourism District and
26 received by Sangamon County as stated in an

1 intergovernmental cooperation agreement to be pledged
2 capital area tourism revenues; and

3 (2) with respect to the City of Springfield:

4 (A) that percentage of the tax generated by the
5 convention center headquarters hotel and received by
6 the City of Springfield under the municipal hotel
7 operators' occupation tax imposed by the City of
8 Springfield pursuant to Section 8-3-14 of the Illinois
9 Municipal Code, as stated in an intergovernmental
10 cooperation agreement to be pledged capital area
11 tourism revenues; and

12 (B) that percentage of the local sales tax
13 increment as stated in the intergovernmental
14 cooperation agreement to be pledged capital area
15 tourism revenues.

16 "Market study" means a study to determine whether there is
17 a need for the Capital Area Tourism Project and the ability of
18 the proposed Capital Area Tourism Project to remain profitable
19 throughout the duration of Capital Area Tourism Bonds issued
20 to finance, in whole or in part, the Capital Area Tourism
21 Project.

22 "Pledged capital area tourism revenues" means the funds
23 received by the Authority as the local tax contribution, the
24 funds received by the Authority as the State tax contribution,
25 and other sources of funds that are received by the Authority
26 and pledged to pay debt service on Capital Area Tourism Bonds

1 or to pay project costs, but excludes funds that are applied to
2 administrative costs of the Authority and its Board. The
3 pledge of pledged capital area tourism revenues may not be
4 impaired and shall be superior to any other use of those
5 revenues.

6 "Political subdivision" means a municipality or a unit of
7 local government, within the meanings set forth in the
8 Illinois Constitution and Section 21-102.8 of the Illinois
9 Pension Code, and includes the Authority.

10 "Project costs" means the total costs incurred or
11 estimated to be incurred that are reasonable or necessary to
12 implement the Capital Area Tourism District Plan, any Capital
13 Area Tourism Project Plan, or both, including costs incurred
14 for public improvements and private improvements that serve
15 the Capital Area Tourism Project's public purpose.
16 Notwithstanding any other provision of law, "project costs",
17 as applied to an Authority facility, includes, without
18 limitation:

19 (1) costs of studies, surveys, estimates of costs and
20 revenue and other expenses necessary or incidental to
21 determining the feasibility of acquiring, constructing,
22 and equipping Capital Area Tourism Project facilities and
23 improvements, developing plans and specifications,
24 forming, implementing, and administering a Capital Area
25 Tourism District, Capital Area Tourism District Plan,
26 Capital Area Tourism Project Plan, or Capital Area Tourism

1 Project, including, but not limited to, staff and
2 professional service costs for architectural, engineering,
3 legal, financial, planning, or other services; other
4 expenses necessary or incidental to acquiring,
5 constructing, and equipping a Capital Area Tourism Project
6 or the financing thereof, including the amount authorized
7 in the resolution of the Board providing for the issuance
8 of Capital Area Tourism Bonds to be paid into any special
9 funds from the proceeds of such bonds and the financing of
10 the placing of such facilities or improvements in
11 operation; any obligation, cost, or expense incurred by
12 any unit of local government or person related to the
13 approval of the Capital Area Tourism District Plan or
14 Capital Area Tourism Project Plan or for surveys, borings,
15 preparation of plans and specifications, and other
16 engineering services or any other cost described above in
17 connection with acquiring, constructing, or equipping a
18 Capital Area Tourism Project may be regarded as part of
19 the cost of the facility or improvement and may be
20 reimbursed out of proceeds of the Capital Area Tourism
21 Bonds authorized by this Act;

22 (2) property assembly costs, including, but not
23 limited to, costs related to:

24 (A) the acquisition of land and other real
25 property or rights or interests in the land or other
26 real property located within the boundaries of the

1 Capital Area Tourism District and franchise rights;

2 (B) the demolition of buildings, site preparation,
3 and site improvements; and

4 (C) the clearing and grading of land and the
5 importing of additional soil and fill materials or the
6 removal of soil and fill materials from the site;

7 (3) the costs of buildings and other vertical
8 improvements for a Capital Area Tourism Project owned or
9 to be owned by the Authority;

10 (4) costs of the design and construction of
11 infrastructure and public works located within the
12 boundaries of the Capital Area Tourism District that are
13 reasonable or necessary to implement a Capital Area
14 Tourism District Plan, a Capital Area Tourism Project
15 Plan, or both;

16 (5) costs of the design and construction of
17 improvements located outside the boundaries of a Capital
18 Area Tourism District if the costs are essential to
19 further the purpose and development of a Capital Area
20 Tourism District Plan and are either (i) part of and
21 connected to sewer, water, or utility service lines that
22 physically connect to the Capital Area Tourism District or
23 (ii) significant improvements for adjacent off-site
24 highways, streets, roadways, and interchanges that are
25 approved by the Department of Transportation. No other
26 cost of infrastructure and public works improvements

1 located outside the boundaries of a Capital Area Tourism
2 District may be deemed project costs;

3 (6) notwithstanding any other provision of Illinois
4 law, financing costs, including, but not limited to, all
5 necessary and incidental expenses related to the issuance
6 of obligations and the payment of interest on any
7 obligations issued under this Act, including interest
8 accruing from the date of issuance of Capital Area Tourism
9 Bonds for any Capital Area Tourism Project in the Capital
10 Area Tourism District and during the estimated period of
11 construction of any improvements in the Capital Area
12 Tourism District for a Capital Area Tourism Project for
13 the period prior to and during construction and for no
14 more than 18 months after completion of construction, and
15 including reasonable reserves related thereto;

16 (7) costs of common areas located within the
17 boundaries of a Capital Area Tourism Project;

18 (8) costs of landscaping and plantings, retaining
19 walls and fences, artificial lakes and ponds, shelters,
20 benches, lighting, and similar amenities located within
21 the boundaries of the Capital Area Tourism District; or

22 (9) costs of mounted building signs, site monuments,
23 and pylon signs located within the boundaries of a Capital
24 Area Tourism District.

25 "Project costs" does not include:

26 (1) the cost of construction of buildings that are

1 owned by a municipality, county, or the Authority and that
2 are leased to a development user for uses other than as a
3 hotel or convention center;

4 (2) moving expenses for employees of the businesses
5 locating within the Capital Area Tourism District;

6 (3) property taxes for property located in the Capital
7 Area Tourism District;

8 (4) lobbying costs; and

9 (5) general overhead or administrative costs of the
10 political subdivision that would still have been incurred
11 by the political subdivision if the Authority had not
12 established a Capital Area Tourism District.

13 "Project development agreement" means an agreement between
14 the developer (or any approved successor developers) and the
15 Authority to develop a Capital Area Tourism Project.

16 "Project labor agreement" means a prehire collective
17 bargaining agreement that covers all terms and conditions of
18 employment between the general contractor and all
19 subcontractors hired by the developer, codeveloper, or
20 subdeveloper, as applicable, of a Capital Area Tourism
21 Project, which must include provisions:

22 (1) establishing the minimum hourly wage for each
23 class of labor organization employee;

24 (2) establishing the benefits and other compensation
25 for each class of labor organization employee;

26 (3) requiring that no strike or dispute will be

1 engaged in by the labor organization employees;

2 (4) requiring that no lockout or dispute will be
3 engaged in by the general contractor and all
4 subcontractors building the project; and

5 (5) establishing goals for apprenticeship hours to be
6 performed by minority persons and women and goals for
7 total hours to be performed by minority persons and women,
8 as those terms are defined in the Business Enterprise for
9 Minorities, Women, and Persons with Disabilities Act.

10 "Project labor agreement" may include other terms and
11 conditions as deemed necessary.

12 "Resolution" means a resolution, order, ordinance, or
13 other appropriate form of legislative action of a political
14 subdivision or unit of local government, including the
15 Authority, or other applicable public entity approved by a
16 majority of a quorum at a meeting of the governing body of the
17 political subdivision, unit of local government, or applicable
18 public entity.

19 "SMEAA" means the Springfield Metropolitan Exposition and
20 Auditorium Authority.

21 "State sales tax" means all the net revenue realized under
22 the Retailers' Occupation Tax Act, the Use Tax Act, the
23 Service Use Tax Act, and the Service Occupation Tax Act from
24 transactions at places of business located within a Capital
25 Area Tourism District, excluding that portion of the net
26 revenue realized under the Retailers' Occupation Tax Act, the

1 Use Tax Act, the Service Use Tax Act, and the Service
2 Occupation Tax Act from transactions at places of business
3 located within a Capital Area Tourism District that is
4 deposited into the Local Government Tax Fund and the County
5 and Mass Transit District Fund.

6 "State sales tax increment" means that portion of the
7 State sales tax from all transactions located within a Capital
8 Area Tourism District that is in excess of the aggregate State
9 sales tax from all transactions located within a Capital Area
10 Tourism District for the same month in the base year, as
11 determined by the Department of Revenue.

12 "State tax contribution" means 100% of the State sales tax
13 increment generated within the Capital Area Tourism District
14 and received by the State.

15 "Substantial change" means a change in which the proposed
16 Capital Area Tourism Project Plan differs substantially in
17 size, scope, or use from the approved Capital Area Tourism
18 District Plan or Capital Area Tourism Project Plan.

19 "Taxpayer" means an individual, partnership, corporation,
20 limited liability company, trust, estate, or other entity that
21 is subject to the Illinois Income Tax Act.

22 "Total development costs" means the aggregate public and
23 private investment in a Capital Area Tourism District,
24 including project costs and other direct and indirect costs
25 related to the development of the Capital Area Tourism
26 District or a Capital Area Tourism Project, as applicable.

1 "Unit of local government" has the meaning given to that
2 term in Section 1 of Article VII of the Illinois Constitution.

3 Section 5-15. Creation of the Authority. The Capital Area
4 Tourism Authority is hereby created as a political subdivision
5 and unit of local government for the benefit of the general
6 public and the promotion of business, industry, commerce,
7 conventions, and tourism in the City of Springfield, Sangamon
8 County, and the State of Illinois. The Authority shall have
9 only those powers described in this Act, and its territorial
10 jurisdiction shall extend over all territory that is located
11 within the boundaries of the zip code 62701 in the City of
12 Springfield on the effective date of this Act.

13 Section 5-20. Authority; powers and duties.

14 (a) The Authority may exercise the powers set forth in
15 this Act as well as those powers ordinarily authorized by law
16 for a political subdivision and unit of local government, for
17 the purposes described in subsection (b).

18 (b) The Authority shall use the powers conferred on it
19 under this Section to assist in developing, redeveloping,
20 acquiring, constructing, equipping, and financing Capital Area
21 Tourism Projects in the Capital Area Tourism District to
22 promote business, job creation and retention, industry,
23 commerce, conventions, and tourism within the City of
24 Springfield, Sangamon County, and the State of Illinois under

1 this Act.

2 (c) The Authority shall possess all powers of a political
3 subdivision and unit of local government, excluding the power
4 to levy taxes, necessary and convenient to accomplish the
5 purposes of this Act, including, but not limited to, the
6 power:

7 (1) to establish a Capital Area Tourism District,
8 establish a Capital Area Tourism District Plan, and
9 approve Capital Area Tourism Project Plans and Capital
10 Area Tourism Projects for submission to the Department,
11 the Department of Revenue, and the Governor's Office of
12 Management and Budget for approval; to implement, finance,
13 operate, and manage any approved Capital Area Tourism
14 Project; and to issue Capital Area Tourism Bonds in
15 accordance with this Act;

16 (2) to enter into loans, contracts, agreements,
17 including intergovernmental cooperation agreements, and
18 mortgages;

19 (3) to acquire by purchase, donation, or lease and to
20 own, convey, lease, sell, mortgage, or otherwise dispose
21 of interests in and to real and personal property; and to
22 grant or acquire licenses, franchise rights, easements,
23 and options with respect to such property;

24 (4) to sue and be sued in its corporate name, but
25 execution shall not in any case issue against any real or
26 personal property of the Authority;

1 (5) to employ agents and employees necessary to carry
2 out the purposes of this Act;

3 (6) to have, use, and alter a common seal;

4 (7) to acquire, own, construct, equip, finance, lease,
5 operate, and maintain grounds, buildings, facilities,
6 property or any portion of a building, facility, or
7 property owned or leased by the Authority to carry out the
8 purposes of and its duties under this Act and to fix,
9 charge, and collect fees, rents, and charges for the use
10 of any such building, facility, property or portion
11 thereof;

12 (8) to adopt all ordinances, resolutions, budgets,
13 by-laws, rules, and regulations necessary or proper to
14 carry into effect the purposes of this Act and the powers
15 granted to the Authority;

16 (9) to apply for, accept, and expend grants,
17 appropriations, guarantees, donations of real property,
18 personal property, or labor, or any other thing of value;

19 (10) to exercise the right of eminent domain by
20 condemnation proceedings in the manner provided by the
21 Eminent Domain Act;

22 (11) to acquire, construct, equip, finance, own,
23 lease, operate, and maintain any Capital Area Tourism
24 Project and to determine and direct the use of the local
25 tax contribution and the State tax contribution for the
26 approved Capital Area Project in the Capital Area Tourism

1 District;

2 (12) to borrow money and to issue revenue bonds,
3 notes, or other evidences of indebtedness as provided in
4 this Act;

5 (13) to pay or cause to be paid project costs of a
6 Capital Area Project and the principal, any redemption
7 premium, and interest of any Capital Area Tourism Bonds
8 issued by the Authority; and

9 (14) to exercise any and all other powers of a
10 political subdivision and unit of local government,
11 excluding the power to levy taxes, necessary to effectuate
12 the purposes of this Act.

13 Section 5-25. Board members; officers; governance.

14 (a) The governing and administrative powers of the
15 Authority shall be vested in its Board, which shall consist of
16 5 members appointed as follows:

17 (1) 3 members nominated by the Sangamon County Board
18 Chairman and appointed by action of the Sangamon County
19 Board;

20 (2) one member nominated by the Mayor of Springfield
21 and appointed by the City Council of Springfield; and

22 (3) one member nominated by the Chairman of SMEAA and
23 appointed by action of the Board of SMEAA.

24 (b) All persons appointed as members of the Board shall be
25 residents of Sangamon County and shall have recognized ability

1 and experience in one or more of the following areas: economic
2 development, finance, banking, commercial development, hotel
3 management, convention management, small business management,
4 real estate development, community development, organized
5 labor, units of local government, or civic, community, or
6 neighborhood organization.

7 (c) The Chairperson of the Board shall be selected by a
8 majority vote of the members of the Board.

9 (d) The Sangamon County Board may remove, by simple
10 majority vote, any member of the Board of Directors of the
11 Authority deemed by the Sangamon County Board, in its sole
12 discretion, to be incompetent, to have neglected the member's
13 duty, or to have intentionally committed an illegal,
14 dishonest, wrongful, or unlawful act.

15 (e) Members of the Board, unless removed by the Sangamon
16 County Board, shall hold office until their respective
17 successors have been appointed. Any member may resign from his
18 or her office. Vacancies shall be filled in the same manner as
19 original appointments.

20 (f) Members of the Board shall serve without compensation
21 for their services as members but may be reimbursed for all
22 necessary expenses incurred in connection with the performance
23 of their duties as members.

24 (g) The Board shall hold meetings quarterly or more
25 frequently upon the call of the Chairperson of the Board or
26 written notice of 3 members of the Board.

1 (h) A majority of the appointed members of the Board shall
2 constitute a quorum for the transaction of business, and the
3 Board may not meet or take any action without a quorum present.
4 The affirmative vote of a majority of the members present at a
5 meeting at which a quorum is present shall be necessary for any
6 official act of the Authority.

7 (i) All members of the Board and employees of the
8 Authority are subject to the Illinois Governmental Ethics Act,
9 in accordance with its terms, and shall submit a statement of
10 economic interests in accordance with Article 4A of the
11 Illinois Governmental Ethics Act. Additionally, each Board
12 member shall disclose to the Board outside sources of income
13 and any business relationships in economic development,
14 convention or hotel operations, consulting, or lobbying.
15 Reporting shall include the source of income, services
16 provided, and timeline of when services were provided. If the
17 source of income is a firm or organization with multiple
18 clients, the report shall list all of the entities for which
19 the individual provided services, received compensation, or
20 both.

21 (j) The Board may appoint an Executive Director who shall
22 have a background in finance, real estate or economic
23 development, convention management, hotel management, or
24 administration. The Executive Director shall hold office at
25 the discretion of the Board. The Executive Director shall be
26 the chief administrative and operational officer of the

1 Authority, shall direct and supervise its administrative
2 affairs and general management, shall perform such other
3 duties as may be prescribed from time to time by the Board, and
4 shall receive compensation fixed by the Board. The Executive
5 Director shall attend all meetings of the Board; however, no
6 action of the Board or the Authority shall be invalid on
7 account of the absence of the Executive Director from a
8 meeting excused by the Board Chairman.

9 (k) No member of the Board or employee of the Authority
10 shall be subject to personal liability by reason of any act
11 authorized by this Act.

12 Section 5-30. Open meetings; record disclosure.

13 (a) The Authority is subject to the Open Meetings Act and
14 the Freedom of Information Act. All rules, regulations,
15 ordinances, resolutions and all proceedings of the Authority
16 and all documents and records in its possession shall be
17 public records, and open to public inspection, except such
18 documents and records as shall be kept or prepared by the Board
19 for use in negotiations, actions, or proceedings to which the
20 Authority is a party.

21 (b) The Authority shall provide a detailed report of the
22 Authority's quarterly financial information on the Authority's
23 website. As they become available, the Authority's annual
24 audited financial statements shall be posted on the
25 Authority's website.

1 Section 5-35. Limitations. If any of the Authority's
2 powers are exercised within the territorial jurisdiction of
3 any municipality, all ordinances of that municipality shall
4 remain in full force and effect and shall be controlling,
5 including, but not limited to, building codes and zoning
6 ordinances; provided that when an intergovernmental
7 cooperation agreement that includes the Authority, Sangamon
8 County, and the City of Springfield addresses a substantially
9 similar subject matter as an ordinance of a municipality, the
10 terms of the intergovernmental cooperation agreement shall be
11 controlling.

12 Section 5-40. Approval of the Capital Area Tourism
13 District and Capital Area Tourism Project.

14 (a) The Office of the Governor, in consultation with the
15 Department, the Department of Revenue, and the Governor's
16 Office of Management and Budget, shall have final approval
17 over any Capital Area Tourism District established under this
18 Act and approval of any Capital Area Tourism Project under
19 this Act.

20 (b) The Authority may establish a Capital Area Tourism
21 District within its territorial and jurisdictional boundaries.

22 (c) When the Authority is interested in establishing a
23 Capital Area Tourism District, it must pass a resolution
24 stating its intention and provide notice to the Director of

1 Commerce and Economic Opportunity and the Director of Revenue
2 of its intention to establish a Capital Area Tourism District.
3 The resolution considering the establishment of a Capital Area
4 Tourism District shall:

5 (1) give notice that a public hearing will be held to
6 consider the establishment of the Capital Area Tourism
7 District and fix the date, hour, and place of the public
8 hearing, which shall be at a location that is within 5
9 miles of the proposed District and in a facility that can
10 accommodate a large crowd and is accessible to persons
11 with disabilities;

12 (2) describe the proposed general boundaries of the
13 Capital Area Tourism District, which shall be within the
14 territorial jurisdiction of the Authority as established
15 by this Act;

16 (3) describe the Capital Area Tourism District Plan;

17 (4) require that a description and map of the proposed
18 Capital Area Tourism District be available for inspection
19 at a time and place designated or are posted on the website
20 of the Authority;

21 (5) identify the developer for the proposed Capital
22 Area Tourism Project or Projects in the proposed District;
23 and

24 (6) make findings necessary for the establishment of a
25 Capital Area Tourism District.

26 (d) Upon the conclusion of the public hearing, the

1 Authority may pass a new and separate resolution to establish
2 the Capital Area Tourism District, which shall:

3 (1) make findings that the proposed Capital Area
4 Tourism District is to be developed with at least one
5 Capital Area Tourism Project;

6 (2) contain a Capital Area Tourism District Plan that
7 identifies in a general manner the buildings and
8 facilities that are proposed to be developed, redeveloped,
9 constructed, equipped, or improved as part of the Capital
10 Area Tourism Project and that includes plans for at least
11 one development user;

12 (3) contain the boundaries for or legal description of
13 the Capital Area Tourism District;

14 (4) appoint the developer for the initial Capital Area
15 Tourism Project in the Capital Area Tourism District;

16 (5) make a finding that the Capital Area Tourism
17 District Plan demonstrates a reasonable expectation that
18 it and the initial Capital Area Tourism Project will
19 result in an initial capital investment of more than
20 \$30,000,000, create jobs, promote a vibrant hospitality
21 industry that is capable of hosting visitors, legislative
22 advocates, those doing business with the State, and
23 conventions in the City of Springfield and Sangamon
24 County, and promote business, industry, commerce and
25 conventions in the City of Springfield and Sangamon
26 County; and

1 (6) establish the Capital Area Tourism District,
2 contingent upon approval of the Office of the Governor as
3 set forth in this Act.

4 (e) Upon passage of a resolution to establish a Capital
5 Area Tourism District, the Authority shall, within 60 days,
6 send a certified copy of the resolution to the Director of
7 Commerce and Economic Opportunity, the Director of Revenue,
8 and the Director of the Governor's Office of Management and
9 Budget.

10 (f) Following the passage of a resolution to establish a
11 Capital Area Tourism District, the Authority shall submit the
12 proposed Capital Area Tourism District Plan to the Department,
13 the Department of Revenue, and the Governor's Office of
14 Management and Budget on or before March 1, 2027 for
15 consideration.

16 The Department, the Department of Revenue, and the
17 Governor's Office of Management and Budget shall make a joint
18 recommendation to approve the Capital Area Tourism District if
19 the agencies find that the Capital Area Tourism District Plan:

20 (1) includes an initial Capital Area Tourism Project
21 with a projected capital investment of at least
22 \$30,000,000 for the Capital Area Tourism District;

23 (2) includes an initial Capital Area Tourism Project
24 that is reasonably projected to produce at least 80 new
25 jobs;

26 (3) includes potential development users; and

1 (4) is in accordance with the purposes of this Act and
2 the public interest.

3 The agencies shall send a copy of their written findings
4 and recommendations for approval or denial of the Capital Area
5 Tourism District to the Office of the Governor for review and
6 final action.

7 (g) Upon receipt of the written findings and
8 recommendations, the Office of the Governor shall review the
9 submission and issue a final approval or denial of the
10 establishment of the Capital Area Tourism District and send
11 written notice of its approval or denial to the Authority and
12 to the agencies.

13 (h) After the establishment of an approved Capital Area
14 Tourism District, the Authority must submit a proposed Capital
15 Area Tourism Project Plan to the Department, the Department of
16 Revenue, and the Governor's Office of Management and Budget to
17 seek approval of each Capital Area Tourism Project on or
18 before June 1, 2028. Each Capital Area Tourism Project Plan
19 may be implemented in separate development stages.

20 The developer may propose a Capital Area Tourism Project
21 to the Authority, and the developer shall, in cooperation with
22 the Authority, prepare a Capital Area Tourism Project Plan.

23 (i) If the Authority is considering approving a Capital
24 Area Tourism Project, then it must cause to be prepared an
25 independent feasibility study. The feasibility consultant
26 shall provide certified copies of the feasibility study to the

1 Authority, the Department, the Department of Revenue, and the
2 Governor's Office of Management and Budget. The feasibility
3 study shall include the following:

4 (1) the estimated amount of pledged capital area
5 tourism revenues expected to be collected in each year
6 through the final maturity date of any proposed Capital
7 Area Tourism Bonds used to finance the project;

8 (2) a statement of how the jobs created and taxes
9 derived from the Capital Area Tourism Project will
10 contribute significantly to the economic development of
11 the City of Springfield and Sangamon County;

12 (3) the estimated additional number of visitors to the
13 Capital Area Tourism District expected to be generated;

14 (4) the unique quality of the Capital Area Tourism
15 Project;

16 (5) an economic impact study substantiating the
17 expected economic impact of the Capital Area Tourism
18 Project on the City of Springfield and Sangamon County;

19 (6) a market study;

20 (7) an analysis of current and anticipated
21 infrastructure needs;

22 (8) the quality of services to be provided by the
23 Capital Area Tourism Project, as measured against national
24 consumer standards for the market targeted by the proposed
25 Capital Area Tourism Project;

26 (9) the expected return on State and local investment

1 that the Capital Area Tourism Project is anticipated to
2 produce; and

3 (10) the anticipated principal, premium, and interest
4 payment schedule on any Capital Area Tourism Bonds to be
5 issued in support of the Capital Area Tourism Project.

6 The feasibility consultant, along with any other
7 consultants commissioned to perform the studies and other
8 analysis required by the feasibility study, shall be selected
9 by the Authority with approval of the Department.

10 The failure to include all information enumerated in this
11 subsection in the feasibility study for a Capital Area Tourism
12 Project shall not affect the validity of any Capital Area
13 Tourism Bonds issued under this Act.

14 (j) If the Authority determines that the Capital Area
15 Tourism Project is feasible, then the Capital Area Tourism
16 Project Plan shall include:

17 (1) a summary of the feasibility study;

18 (2) a reference to the Capital Area Tourism District
19 Plan that identifies the area for the Capital Area Tourism
20 Project;

21 (3) a description of the boundaries and a map of the
22 Capital Area Tourism Project area or site to be developed,
23 redeveloped, constructed, or improved;

24 (4) a description of the buildings and facilities
25 proposed to be constructed or improved in the Capital Area
26 Tourism Project and, if applicable, a description of the

1 expected development users, as applicable;

2 (5) a copy of the project labor agreement entered into
3 by the developer and a commitment, in writing, by the
4 developer, other developers, contractors, and
5 subcontractors to comply with the requirements of Section
6 30-22 of the Illinois Procurement Code as they apply to
7 responsible bidders; and

8 (6) any other information the Authority deems
9 reasonable and necessary to advise the public of the
10 intent of the Capital Area Tourism Project Plan.

11 (k) Before the Authority may hold a public hearing to
12 consider a Capital Area Tourism Project Plan, it must apply to
13 the Department, the Department of Revenue, and the Governor's
14 Office of Management and Budget for joint review and
15 recommendation of the Capital Area Tourism Project Plan to the
16 Office of the Governor. The Office of the Governor has the
17 ultimate right to approve or deny a Capital Area Tourism
18 Project Plan.

19 An application for approval of a Capital Area Tourism
20 Project Plan shall not be approved by the agencies or Office of
21 the Governor unless all the components of the feasibility
22 study have been completed and submitted for review. The
23 Authority must also submit, as part of its application, the
24 financial and other information that substantiates the basis
25 for the conclusions of the economic impact study, in the form
26 and manner required by the agencies, so that the agencies can

1 verify the results of the study.

2 As part of the review, the agencies shall evaluate the
3 conclusions of the feasibility study as it relates to the
4 projected State tax contribution and local tax contribution
5 expected to be generated in the Capital Area Tourism District.

6 The Department, the Department of Revenue, and the
7 Governor's Office of Management and Budget shall jointly
8 recommend the approval of a Capital Area Tourism Project Plan.
9 The agencies shall send a copy of their written findings and
10 recommended approval or denial of the Capital Area Tourism
11 Project Plan to the Office of the Governor for final action.
12 Upon receipt of the agencies' written findings and
13 recommendation, the Office of the Governor shall issue a final
14 approval or denial of the Capital Area Tourism Project Plan.
15 In granting its approval, the Office of the Governor may
16 require the Authority to execute a binding agreement or
17 memorandum of understanding with the State.

18 (1) Upon issuance of written approval of the Capital Area
19 Tourism Project Plan from the Office of the Governor, the
20 Authority shall adopt a resolution stating that it is
21 considering the adoption of the Capital Area Tourism Project
22 Plan. The resolution shall:

23 (1) give notice that a public hearing will be held to
24 consider the adoption of the Capital Area Tourism Project
25 Plan and fix the date, hour, and place of the public
26 hearing;

1 (2) describe the general boundaries of the Capital
2 Area Tourism District within which the Capital Area
3 Tourism Project will be located and the date of
4 establishment of the Capital Area Tourism District;

5 (3) describe the general boundaries of the site or
6 area proposed for the Capital Area Tourism Project;

7 (4) provide that the Capital Area Tourism Project Plan
8 and map of the area to be developed or redeveloped are
9 available for inspection at a time and place designated by
10 the Authority or are posted on the Authority's website;
11 and

12 (5) contain a summary of the terms and conditions of
13 any proposed development agreement with the Authority
14 relating to the Capital Area Tourism Project.

15 (m) A public hearing shall be conducted to consider the
16 adoption of any Capital Area Tourism Project Plan.

17 (1) The date fixed for the public hearing to consider
18 the passage of the Capital Area Tourism Project Plan shall
19 not be less than 10 nor more than 60 days following the
20 date of the passage of the resolution fixing the date of
21 the hearing.

22 (2) A copy of the Authority's resolution providing for
23 the public hearing shall be sent by certified mail, return
24 receipt requested, to the governing authorities of the
25 City of Springfield and Sangamon County. A copy of the
26 Authority's resolution providing for the public hearing

1 shall also be sent by certified mail, return receipt
2 requested, to each person or persons in whose name the
3 general taxes for the last preceding year were paid on
4 each parcel of land adjacent to any parcel of land on which
5 the Capital Area Tourism Project is proposed to be
6 developed, redeveloped, constructed, or improved within 10
7 days following the date of the passage of the resolution.
8 A summary of the resolution shall be published once in a
9 newspaper of general circulation in Sangamon County not
10 less than one week nor more than 3 weeks before the date
11 fixed for the public hearing indicating that the full text
12 of the resolution is available on the Authority's website.
13 A map or aerial photo clearly delineating the area of land
14 proposed to be included within the Capital Area Tourism
15 Project shall be published with the resolution.

16 (3) The hearing shall be held at a location that is
17 within approximately 5 miles of the proposed location of
18 the Capital Area Tourism Project in a facility that can
19 accommodate a large gathering and is accessible to persons
20 with disabilities.

21 (4) At the public hearing, a representative of the
22 Authority or developer shall present the Capital Area
23 Tourism Project Plan. Following this presentation, all
24 interested persons shall be given an opportunity to be
25 heard for up to that amount of time prescribed by the
26 Authority at the commencement of the public hearing. The

1 Authority may continue the date and time of the public
2 hearing if necessary.

3 (n) Upon conclusion of the public hearing, the Authority
4 may adopt the Capital Area Tourism Project Plan by passage of a
5 resolution approving the plan.

6 (o) After the adoption of the Capital Area Tourism Project
7 Plan, the Authority must enter into a project development
8 agreement with the developer.

9 (p) Within 30 days after the adoption by the Authority of a
10 Capital Area Tourism Project Plan, the clerk of the governing
11 body of Sangamon County shall transmit a copy of the depiction
12 of the land and a list of all new and existing mailing
13 addresses within the Capital Area Tourism District, a copy of
14 the resolution adopting the Capital Area Tourism Project Plan,
15 and a map or plat indicating the boundaries of the site of the
16 Capital Area Tourism Project and the Capital Area Tourism
17 District to the treasurer and the clerk of the governing body
18 of Sangamon County; the treasurer and clerk of the governing
19 body of the City of Springfield; and the Department and
20 Department of Revenue. Within 30 days of creation of any new
21 mailing address within a Capital Area Tourism District, the
22 clerk of the governing body of the City of Springfield or
23 Sangamon County shall provide written notice of that new
24 address to the Department and the Department of Revenue.

25 (q) Any substantial change to a Capital Area Tourism
26 Project Plan after its adoption shall be subject to (i) a

1 public hearing following publication of notice of the hearing
2 as provided in this Section and (ii) approval by resolution of
3 the Authority. Any substantial addition of real property to a
4 Capital Area Tourism District or any substantial change to a
5 Capital Area Tourism District Plan shall be subject to the
6 same procedure for public notice, hearing, and approval,
7 including approval by the Department and the Office of the
8 Governor, as is required for the establishment of the Capital
9 Area Tourism District under this Act. If the Authority has
10 undertaken a Capital Area Tourism Project within a Capital
11 Area Tourism District and desires to subsequently remove more
12 than a de minimis amount of real property from the District,
13 then prior to any removal of property, the Authority must
14 provide a revised feasibility study showing that the pledged
15 capital area tourism revenues from the resulting revised
16 District are estimated to be sufficient to meet any covenants
17 or obligations made with respect to Capital Area Tourism Bonds
18 then outstanding including the payment of debt service on
19 those bonds, and to pay the project costs of approved Capital
20 Area Tourism Projects to be financed, in whole or in part, with
21 Capital Area Tourism Bonds. If the revenue from the resulting
22 revised territorial boundaries of a Capital Area Tourism
23 District is insufficient to meet the foregoing requirements,
24 then the real property may not be removed from the District.
25 Any removal of real property from a Capital Area Tourism
26 District shall be approved by a resolution of the Authority,

1 after receiving approval from the Office of the Governor.

2 (r) The Department of Revenue shall not collect or
3 allocate any local tax contribution or State tax contribution
4 until the Authority provides, in the manner prescribed by the
5 Department of Revenue, the boundaries of and each address in
6 the Capital Area Tourism District in such a way that the
7 Department of Revenue can determine by its address whether a
8 business is located in the Capital Area Tourism District. The
9 Department of Revenue shall not administer or enforce any
10 change made to the boundaries of the Capital Area Tourism
11 District or any address change, addition, or deletion until
12 the Authority reports the boundary change or address change,
13 addition, or deletion to the Department of Revenue in the
14 manner prescribed by the Department of Revenue. If a retailer
15 or hotel operator is incorrectly included or excluded from the
16 list of those located in the Capital Area Tourism District,
17 the Department of Revenue shall be held harmless by the
18 Authority if the Department of Revenue reasonably relied on
19 information provided by the Authority or to Sangamon County.

20 (s) Any developer of a Capital Area Tourism Project shall
21 commence construction of the project by the date agreed upon
22 in the development agreement but in no event later than 18
23 months from the date of adoption of the Capital Area Tourism
24 Project Plan by the Authority. The Authority may require a
25 guarantee of completion and payment and performance bond in
26 form satisfactory to the Authority guaranteeing completion of

1 the Capital Area Tourism Project to be provided to the
2 Authority at the closing on Capital Area Tourism Bonds issued
3 to finance any part of the Capital Area Tourism Project. If the
4 developer fails to commence work on the Capital Area Tourism
5 Project within the 18-month period set forth in this
6 subsection, the Authority shall suspend or cease funding for
7 the project and the developer.

8 (t) After the adoption of a Capital Area Tourism Project
9 Plan by the Authority and approval by the Office of the
10 Governor, the Authority may authorize the issuance of Capital
11 Area Tourism Bonds in one or more series to finance the Capital
12 Area Tourism Project or pay or reimburse any eligible project
13 costs associated with the Capital Area Tourism Project in
14 accordance with the provisions of this Act.

15 (u) On the fifth anniversary of the date of issuance of the
16 initial issue of Capital Area Tourism Bonds, the Director
17 shall, in consultation with the Authority and the developer,
18 determine the total number of new jobs created within the
19 Capital Area Tourism District, and the total project costs and
20 total development costs to that date. If the Director
21 determines that the total project costs to date for the
22 approved Capital Area Tourism Project funded, in whole or in
23 part, with proceeds from the initial issue of Capital Area
24 Tourism Bonds is not equal to or greater than \$30,000,000, and
25 that there are not at least 80 new jobs then existing in the
26 Capital Area Tourism District, then no additional Capital Area

1 Tourism Bonds, other than Capital Area Tourism Bonds issued to
2 refund the outstanding bonds in order to reduce aggregate debt
3 service on such bonds, may be issued by the Authority until the
4 total project costs of the approved Capital Area Tourism
5 Project funded with proceeds from the initial issue of Capital
6 Area Tourism Bonds exceed \$30,000,000 and at least 80 new jobs
7 shall have been created in the Capital Area Tourism District.

8 (v) If a certified copy of the resolution adopting the
9 Capital Area Tourism Project Plan is filed with the Department
10 of Revenue on or before the first day of April, the Department
11 of Revenue, if all other requirements of this Section are met,
12 shall proceed to collect and allocate any local sales tax
13 increment and any State sales tax increment in accordance with
14 the provisions of this Act on the first day of July next
15 following the adoption and filing of the resolution. If a
16 certified copy of the resolution adopting the Capital Area
17 Tourism Project Plan is filed with the Department of Revenue
18 after April 1 but on or before the first day of October, the
19 Department of Revenue, if all other requirements of this
20 subsection are met, shall proceed to collect and allocate any
21 local sales tax increment and any State sales tax increment in
22 accordance with the provisions of this Act as of the first day
23 of January next following the adoption and filing of the
24 resolution.

25 Section 5-43. Limitations on reimbursement. No Capital

1 Area Tourism Project may receive reimbursement from the
2 proceeds of Capital Area Tourism Bonds secured by or in part by
3 the State sales tax increment that exceeds an aggregate amount
4 of \$250,000,000 in total development costs. The Department may
5 further limit or reduce the total amount of reimbursement from
6 the proceeds of Capital Area Tourism Bonds secured by or in
7 part by the State sales tax increment for any Capital Area
8 Tourism Project as a condition of approval of the project;
9 provided that the Department executes a binding agreement with
10 the Authority and memorializes those terms prior to approving
11 a Capital Area Tourism Project Plan.

12 Section 5-45. Capital area tourism bonds; source of
13 payment; reporting.

14 (a) The Authority shall have the power to issue Capital
15 Area Tourism Bonds in one or more series to finance the
16 undertaking of a Capital Area Tourism Project in accordance
17 with the provisions of this Act. A Capital Area Tourism
18 Project approved under this Act may be completed in one or more
19 phases, and Capital Area Tourism Bonds may be issued, in one or
20 more series, to finance the Capital Area Tourism Project or
21 any such project phases. Capital area tourism bonds may be
22 issued as revenue bonds as defined in and subject to the
23 procedures provided in the Local Government Debt Reform Act
24 that do not conflict with the provisions of this Act. Capital
25 area tourism bonds shall be issued only as revenue bonds and

1 shall not be subject to referendum or back-door referendum.

2 (b) Capital area tourism bonds may be made payable, both
3 as to principal, premium, and interest, from the following
4 sources of revenues, which, to the extent pledged by the
5 Authority for that purpose, shall constitute pledged capital
6 area tourism revenues:

7 (1) available private funds and contributions, grants,
8 tax credits, or other financial assistance from the State
9 or federal government;

10 (2) the local tax contribution;

11 (3) the State tax contribution;

12 (4) any other revenues appropriated by the City of
13 Springfield, Sangamon County, SMEAA, or the Authority; and

14 (5) any combination of the foregoing.

15 (c) The Authority shall pledge the pledged capital area
16 tourism revenues to the repayment of Capital Area Tourism
17 Bonds in the resolution authorizing the issuance of Capital
18 Area Tourism Bonds.

19 (d) Capital area tourism bonds shall be issued as revenue
20 bonds, shall not be general obligations of the Authority, the
21 City of Springfield, Sangamon County, or the State of
22 Illinois, and shall not, in any event, give rise to a charge
23 against the general credit or taxing powers of the Authority,
24 Sangamon County, the State of Illinois, or the City of
25 Springfield or be payable out of any funds or properties other
26 than the pledged capital area tourism revenues and shall so

1 state on the face of such bonds.

2 (e) The maximum maturity of Capital Area Tourism Bonds
3 issued to finance a Capital Area Tourism Project shall not
4 exceed 30 years from the date of their issuance.

5 (f) Each issue of Capital Area Tourism Bonds proposed
6 after the initial issuance of such bonds shall be authorized
7 by the Authority only if pledged capital area tourism revenues
8 held in trust for the repayment of such bonds exceed that
9 amount which is sufficient to meet the debt service coverage
10 requirements on Capital Area Tourism Bonds outstanding as set
11 forth in the documentation relating to the issuance of such
12 bonds and that the excess is at least sufficient to meet
13 expected debt service coverage requirements on the proposed
14 issue of Capital Area Tourism Bonds.

15 (g) For a Capital Area Tourism Project financed with
16 Capital Area Tourism Bonds payable from the pledged capital
17 area tourism revenues, commencing on June 1 of the year
18 succeeding the year of issuance of the Capital Area Tourism
19 Bonds, the Authority shall prepare and submit to the
20 Department, the Department of Revenue, the Office of the
21 Governor, and the Governor's Office of Management and Budget
22 by June 1 of each year a report describing the status of the
23 Capital Area Tourism Project, any expenditures of the proceeds
24 of the Capital Area Tourism Bonds that have occurred for the
25 preceding calendar year, and a budget for the remaining
26 expenditures of the proceeds of such bonds expected to occur

1 until completion of the Capital Area Tourism Project financed,
2 in whole or in part, with such bonds, including the amount of
3 pledged capital area tourism revenues, the amount of such
4 revenues that has been spent, the projected amount of such
5 revenues, and the anticipated use of such revenues.

6 Each annual report shall be accompanied by an affidavit of
7 the developer or the Authority certifying the contents of the
8 report as true to the best of the affiant's knowledge. The
9 Department shall have the right, but not the obligation, to
10 request the Auditor General to review the annual report and
11 the Authority's records containing the source information for
12 the report for the purpose of verifying the report's contents.
13 If the Auditor General declines the request for review, the
14 Department shall have the right to select an independent
15 third-party auditor to conduct an audit of the annual report
16 and the Authority's records containing the source information
17 for the report. The reasonable cost of the audit shall be paid
18 by the Authority. Each project development agreement shall
19 grant the Department and the Auditor General the right to
20 review the records of the Authority and the owner of the
21 Capital Area Tourism Project, if other than the Authority,
22 containing the source information for the report.

23 (h) As soon as possible after the first day of each month,
24 upon certification of the Department of Revenue, the
25 Comptroller shall order transferred and the Treasurer shall
26 transfer, from the General Revenue Fund to the Capital Area

1 Tourism Bond Revenue Fund, the State tax contribution for the
2 second preceding month, less 3% of that amount, which shall be
3 transferred into the Tax Compliance and Administration Fund
4 and shall be used by the Department of Revenue, subject to
5 appropriation, to cover the costs of the Department of Revenue
6 in administering this Act.

7 As soon as possible after the first day of each month, upon
8 certification of the Department of Revenue, the Comptroller
9 shall order transferred and the Treasurer shall transfer, from
10 the Local Government Tax Fund and the County and Mass Transit
11 District Fund to the Capital Area Tourism Bond Revenue Fund, a
12 special fund in the State treasury, the local tax contribution
13 for the second preceding month, as provided in Section 6z-18
14 of the State Finance Act and from the County and Mass Transit
15 District Fund as provided in Section 6z-20 of the State
16 Finance Act.

17 On or before the 25th day of each calendar month, the
18 Department of Revenue shall prepare and certify to the
19 Comptroller the disbursement of stated sums of money out of
20 the Capital Area Tourism Bond Revenue Fund to the Authority.

21 The amount to be paid shall be the amount of State tax
22 contribution and the amount of the local tax contribution (not
23 including credit memoranda or the amount transferred into the
24 Tax Compliance and Administration Fund) collected during the
25 second preceding calendar month by the Department of Revenue
26 on transactions at places of business located within the

1 Capital Area Tourism District, plus an amount the Department
2 of Revenue determines is necessary to offset any amounts that
3 were erroneously paid to a different taxing body, and not
4 including an amount equal to the amount of refunds made during
5 the second preceding calendar month by the Department of
6 Revenue, and not including any amount that the Department of
7 Revenue determines is necessary to offset any amounts that are
8 payable to a different taxing body but were erroneously paid
9 to the municipality or county.

10 Within 10 days after receipt by the Comptroller of the
11 Department of Revenue's certification, the Comptroller shall
12 cause the orders to be drawn for the amounts in accordance with
13 the directions contained in the certification. When certifying
14 the amount of monthly disbursement to the Authority, the
15 Department of Revenue shall increase or decrease that amount
16 by an amount necessary to offset any misallocation of previous
17 disbursements. The offset amount shall be the amount
18 erroneously disbursed within the 6 months preceding the time a
19 misallocation is discovered.

20 (i) The Authority shall deposit the proceeds from the
21 Capital Area Tourism Bond Revenue Fund into a special fund of
22 the Authority called the Capital Area Tourism District Revenue
23 Fund, if not directly disbursed to the bond trustee for
24 Capital Area Tourism Bonds issued by the Authority, for
25 further transfer to the bond trustee, for the purpose of
26 paying debt service with respect to the outstanding Capital

1 Area Tourism Bonds, paying or reimbursing project costs for
2 the Capital Area Tourism Projects, or both.

3 If the Authority fails to issue Capital Area Tourism Bonds
4 within one year after the first distribution to the Authority
5 from the Capital Area Tourism Bond Revenue Fund, then the
6 Department of Revenue shall cease distribution of the State
7 tax contribution to the Authority and shall transfer any State
8 tax contribution from the Capital Area Tourism Bond Revenue
9 Fund to the General Revenue Fund, shall cease deposits of
10 State tax contribution amounts into the Capital Area Tourism
11 Bond Revenue Fund, and shall distribute the receipts of the
12 State sales tax increment and local sales tax to the
13 appropriate political subdivision as would occur if this Act
14 were not in effect. Further, the City of Springfield, Sangamon
15 County, or the Authority, as applicable, shall repay all State
16 tax contributions distributed to date, which amounts shall be
17 deposited into the General Revenue Fund. If not repaid within
18 90 days after notice from the State, the Department of Revenue
19 shall withhold distributions to the political subdivisions
20 from the Local Government Tax Fund until the excess amount is
21 repaid, which withheld amounts shall be transferred to the
22 General Revenue Fund. At such time as the Authority notifies
23 the Department of Revenue in writing that it has issued
24 Capital Area Tourism Bonds in accordance with this Act and
25 provides the Department with a copy of the official statement
26 or limited offering memorandum or other disclosure document,

1 bond purchase agreement, indenture, or other evidence of bond
2 sale, the Department of Revenue shall resume deposits of the
3 State tax contribution into the Capital Area Tourism Bond
4 Revenue Fund and distribution of the State tax contribution to
5 the City of Springfield, Sangamon County, or the Authority, as
6 applicable, in accordance with this Section. Transfer of that
7 portion of the local tax contribution representing Hotel
8 Operators' Occupation Tax receipts collected by the City of
9 Springfield or Sangamon County and not paid to the Department
10 of Revenue shall be transferred to the bond trustee for
11 Capital Area Tourism Bonds issued by the Authority pursuant to
12 the requirements of the Intergovernmental Cooperation
13 Agreement.

14 Section 5-50. Reporting taxes.

15 (a) Notwithstanding any other provisions of law to the
16 contrary, upon the written request of the Authority, the
17 Department of Revenue shall provide a certified report of the
18 State tax contribution and local tax contribution from all
19 taxpayers within the Capital Area Tourism District to the bond
20 trustee, escrow agent, or paying agent for the Capital Area
21 Tourism Bonds issued by the Authority on or before the 25th day
22 of each month. The report shall provide a detailed allocation
23 of the State Tax Contribution and local tax contribution.

24 The bond trustee, escrow agent, or paying agent shall keep
25 such sales and use tax and hotel tax reports and the

1 information contained therein confidential, but may use such
2 information for purposes of allocating and depositing the
3 sales and use tax revenues and hotel tax revenues in
4 connection with the bonds used to finance project costs in the
5 Capital Area Tourism District. The sales and use tax and hotel
6 tax reports received by said bond trustee, escrow agent, or
7 paying agent shall be subject to the confidentiality
8 provisions of Section 11 of the Retailers' Occupation Tax Act.

9 (b) The Authority, or bond trustee for Capital Area
10 Tourism Bonds issued by the Authority in accordance with the
11 indenture requirements for those bonds, shall determine when
12 the amount of pledged capital area tourism revenues and other
13 revenues that have been collected, distributed, and deposited
14 to the bond debt service fund, debt service reserve fund, or
15 both under the applicable indenture are sufficient to satisfy
16 all principal, premium and interest obligations to the
17 maturity date or dates of all outstanding Capital Area Tourism
18 Bonds issued to finance a Capital Area Tourism Project and
19 shall give the Department of Revenue written notice of such
20 determination. The notice shall include a date certain on
21 which deposits into the Capital Area Tourism Bond Revenue Fund
22 for a Capital Area Tourism Project shall terminate and shall
23 be provided to the Department of Revenue at least 60 days prior
24 to that date. When pledged capital area tourism revenues held
25 under the indenture relating to the Capital Area Tourism Bonds
26 are sufficient to discharge all Capital Area Tourism Bonds

1 then outstanding and the Authority notifies the Department of
2 Revenue that no further Capital Area Tourism Bonds shall be
3 issued, then all sales and use taxes and hotel taxes and other
4 revenues shall be collected and distributed in accordance with
5 applicable law.

6 If the Authority fails to give timely notice under this
7 subsection (b), the Department of Revenue, upon discovery of
8 this failure, shall cease distribution of the State sales tax
9 increment to the Authority, shall transfer any State sales tax
10 increment in the Capital Area Tourism Bond Revenue Fund to the
11 General Revenue Fund, and shall cease deposits of State sales
12 tax increment amounts into the Capital Area Tourism Bond
13 Revenue Fund. Any amount of State sales tax increment
14 distributed to the Authority from the Capital Area Tourism
15 Bond Revenue Fund in excess of the amount sufficient to
16 satisfy all principal and interest costs to the maturity date
17 or dates of all Capital Area Tourism Bonds issued by the
18 Authority shall be repaid to the Department of Revenue and
19 deposited into the General Revenue Fund. If not repaid within
20 90 days after notice from the State, the Department of Revenue
21 shall withhold distributions to the Authority from the Local
22 Government Tax Fund until the excess amount is repaid, which
23 withheld amounts shall be transferred to the General Revenue
24 Fund.

25 Section 5-55. Developer. Notwithstanding any other

1 provision of law, the Authority shall control all Capital Area
2 Tourism Projects in any Capital Area Tourism District created
3 in the territorial jurisdiction of the Authority.

4 Section 5-60. Reports; commitment notice. The Authority
5 shall annually submit a report of its finances to the Auditor
6 General. The Authority shall provide notice to the General
7 Assembly, the Department of Commerce and Economic Opportunity,
8 and the Governor whenever the Authority enters into a
9 commitment to support the financing of a Capital Area Tourism
10 Project. The notice to the General Assembly shall be filed
11 with the Clerk of the House of Representatives and the
12 Secretary of the Senate, in electronic form only, in the
13 manner that the Clerk and the Secretary shall direct.

14 Section 5-65. Exemption from taxation. All property of the
15 Authority that is not leased to or otherwise used by a
16 third-party private entity with a view to profit is exempt
17 from taxation under the Property Tax Code.

18 Section 5-75. Rules. The Department and the Department of
19 Revenue shall have the authority to adopt such rules as are
20 reasonable and necessary to implement the provisions of this
21 Act. Notwithstanding the foregoing, the Department and the
22 Department of Revenue shall have the authority, prior to
23 adoption and approval of those rules, to consult on and

1 recommend approval of a Capital Area Tourism District, Capital
2 Area Tourism Project, or any related plans or submissions, and
3 to otherwise administer this Act while those rules are pending
4 adoption and approval.

5 Section 5-80. Concurrent development. Nothing in this Act
6 shall in any way limit, restrict, or prevent the concurrent
7 establishment, creation, or development of a STAR bond
8 district or STAR bond project within any part of Sangamon
9 County or the City of Springfield, excluding the territory
10 within the Capital Area Tourism District that otherwise
11 satisfies the requirements of the Statewide Innovation
12 Development and Economy Act; provided, that in no event shall
13 the pledged capital area tourism revenues be used for any
14 purposes other than those authorized by this Act.

15 Section 5-895. The Illinois State Auditing Act is amended
16 by changing Section 3-1 as follows:

17 (30 ILCS 5/3-1) (from Ch. 15, par. 303-1)

18 (Text of Section before amendment by P.A. 104-457)

19 Sec. 3-1. Jurisdiction of Auditor General. The Auditor
20 General has jurisdiction over all State agencies to make post
21 audits and investigations authorized by or under this Act or
22 the Constitution.

23 The Auditor General has jurisdiction over local government

1 agencies and private agencies only:

2 (a) to make such post audits authorized by or under
3 this Act as are necessary and incidental to a post audit of
4 a State agency or of a program administered by a State
5 agency involving public funds of the State, but this
6 jurisdiction does not include any authority to review
7 local governmental agencies in the obligation, receipt,
8 expenditure or use of public funds of the State that are
9 granted without limitation or condition imposed by law,
10 other than the general limitation that such funds be used
11 for public purposes;

12 (b) to make investigations authorized by or under this
13 Act or the Constitution; and

14 (c) to make audits of the records of local government
15 agencies to verify actual costs of state-mandated programs
16 when directed to do so by the Legislative Audit Commission
17 at the request of the State Board of Appeals under the
18 State Mandates Act.

19 In addition to the foregoing, the Auditor General may
20 conduct an audit of the Metropolitan Pier and Exposition
21 Authority, the Regional Transportation Authority, the Suburban
22 Bus Division, the Commuter Rail Division and the Chicago
23 Transit Authority and any other subsidized carrier when
24 authorized by the Legislative Audit Commission. Such audit may
25 be a financial, management or program audit, or any
26 combination thereof.

1 The audit shall determine whether they are operating in
2 accordance with all applicable laws and regulations. Subject
3 to the limitations of this Act, the Legislative Audit
4 Commission may by resolution specify additional determinations
5 to be included in the scope of the audit.

6 In addition to the foregoing, the Auditor General must
7 also conduct a financial audit of the Illinois Sports
8 Facilities Authority's expenditures of public funds in
9 connection with the reconstruction, renovation, remodeling,
10 extension, or improvement of all or substantially all of any
11 existing "facility", as that term is defined in the Illinois
12 Sports Facilities Authority Act.

13 The Auditor General may also conduct an audit, when
14 authorized by the Legislative Audit Commission, of any
15 hospital which receives 10% or more of its gross revenues from
16 payments from the State of Illinois, Department of Healthcare
17 and Family Services (formerly Department of Public Aid),
18 Medical Assistance Program.

19 The Auditor General is authorized to conduct financial and
20 compliance audits of the Illinois Distance Learning Foundation
21 and the Illinois Conservation Foundation.

22 As soon as practical after August 18, 1995 (the effective
23 date of Public Act 89-386), the Auditor General shall conduct
24 a compliance and management audit of the City of Chicago and
25 any other entity with regard to the operation of Chicago
26 O'Hare International Airport, Chicago Midway Airport and

1 Merrill C. Meigs Field. The audit shall include, but not be
2 limited to, an examination of revenues, expenses, and
3 transfers of funds; purchasing and contracting policies and
4 practices; staffing levels; and hiring practices and
5 procedures. When completed, the audit required by this
6 paragraph shall be distributed in accordance with Section
7 3-14.

8 The Auditor General must conduct an audit of the Health
9 Facilities and Services Review Board pursuant to Section 19.5
10 of the Illinois Health Facilities Planning Act.

11 The Auditor General of the State of Illinois shall
12 annually conduct or cause to be conducted a financial and
13 compliance audit of the books and records of any county water
14 commission organized pursuant to the Water Commission Act of
15 1985 and shall file a copy of the report of that audit with the
16 Governor and the Legislative Audit Commission. The filed audit
17 shall be open to the public for inspection. The cost of the
18 audit shall be charged to the county water commission in
19 accordance with Section 6z-27 of the State Finance Act. The
20 county water commission shall make available to the Auditor
21 General its books and records and any other documentation,
22 whether in the possession of its trustees or other parties,
23 necessary to conduct the audit required. These audit
24 requirements apply only through July 1, 2007.

25 The Auditor General must conduct audits of the Rend Lake
26 Conservancy District as provided in Section 25.5 of the River

1 Conservancy Districts Act.

2 The Auditor General must conduct financial audits of the
3 Southeastern Illinois Economic Development Authority as
4 provided in Section 70 of the Southeastern Illinois Economic
5 Development Authority Act.

6 The Auditor General shall conduct a compliance audit in
7 accordance with subsections (d) and (f) of Section 30 of the
8 Innovation Development and Economy Act.

9 The Auditor General shall conduct compliance audits in
10 accordance with the Capital Area Tourism Authority Act.

11 (Source: P.A. 104-2, eff. 6-16-25.)

12 (Text of Section after amendment by P.A. 104-457)

13 Sec. 3-1. Jurisdiction of Auditor General. The Auditor
14 General has jurisdiction over all State agencies to make post
15 audits and investigations authorized by or under this Act or
16 the Constitution.

17 The Auditor General has jurisdiction over local government
18 agencies and private agencies only:

19 (a) to make such post audits authorized by or under
20 this Act as are necessary and incidental to a post audit of
21 a State agency or of a program administered by a State
22 agency involving public funds of the State, but this
23 jurisdiction does not include any authority to review
24 local governmental agencies in the obligation, receipt,
25 expenditure or use of public funds of the State that are

1 granted without limitation or condition imposed by law,
2 other than the general limitation that such funds be used
3 for public purposes;

4 (b) to make investigations authorized by or under this
5 Act or the Constitution; and

6 (c) to make audits of the records of local government
7 agencies to verify actual costs of state-mandated programs
8 when directed to do so by the Legislative Audit Commission
9 at the request of the State Board of Appeals under the
10 State Mandates Act.

11 In addition to the foregoing, the Auditor General may
12 conduct an audit of the Metropolitan Pier and Exposition
13 Authority, the Northern Illinois Transit Authority, the
14 Suburban Bus Division, the Commuter Rail Division and the
15 Chicago Transit Authority and any other subsidized carrier
16 when authorized by the Legislative Audit Commission. Such
17 audit may be a financial, management or program audit, or any
18 combination thereof.

19 The audit shall determine whether they are operating in
20 accordance with all applicable laws and regulations. Subject
21 to the limitations of this Act, the Legislative Audit
22 Commission may by resolution specify additional determinations
23 to be included in the scope of the audit.

24 In addition to the foregoing, the Auditor General must
25 also conduct a financial audit of the Illinois Sports
26 Facilities Authority's expenditures of public funds in

1 connection with the reconstruction, renovation, remodeling,
2 extension, or improvement of all or substantially all of any
3 existing "facility", as that term is defined in the Illinois
4 Sports Facilities Authority Act.

5 The Auditor General may also conduct an audit, when
6 authorized by the Legislative Audit Commission, of any
7 hospital which receives 10% or more of its gross revenues from
8 payments from the State of Illinois, Department of Healthcare
9 and Family Services (formerly Department of Public Aid),
10 Medical Assistance Program.

11 The Auditor General is authorized to conduct financial and
12 compliance audits of the Illinois Distance Learning Foundation
13 and the Illinois Conservation Foundation.

14 As soon as practical after August 18, 1995 (the effective
15 date of Public Act 89-386), the Auditor General shall conduct
16 a compliance and management audit of the City of Chicago and
17 any other entity with regard to the operation of Chicago
18 O'Hare International Airport, Chicago Midway Airport and
19 Merrill C. Meigs Field. The audit shall include, but not be
20 limited to, an examination of revenues, expenses, and
21 transfers of funds; purchasing and contracting policies and
22 practices; staffing levels; and hiring practices and
23 procedures. When completed, the audit required by this
24 paragraph shall be distributed in accordance with Section
25 3-14.

26 The Auditor General must conduct an audit of the Health

1 Facilities and Services Review Board pursuant to Section 19.5
2 of the Illinois Health Facilities Planning Act.

3 The Auditor General of the State of Illinois shall
4 annually conduct or cause to be conducted a financial and
5 compliance audit of the books and records of any county water
6 commission organized pursuant to the Water Commission Act of
7 1985 and shall file a copy of the report of that audit with the
8 Governor and the Legislative Audit Commission. The filed audit
9 shall be open to the public for inspection. The cost of the
10 audit shall be charged to the county water commission in
11 accordance with Section 6z-27 of the State Finance Act. The
12 county water commission shall make available to the Auditor
13 General its books and records and any other documentation,
14 whether in the possession of its trustees or other parties,
15 necessary to conduct the audit required. These audit
16 requirements apply only through July 1, 2007.

17 The Auditor General must conduct audits of the Rend Lake
18 Conservancy District as provided in Section 25.5 of the River
19 Conservancy Districts Act.

20 The Auditor General must conduct financial audits of the
21 Southeastern Illinois Economic Development Authority as
22 provided in Section 70 of the Southeastern Illinois Economic
23 Development Authority Act.

24 The Auditor General shall conduct a compliance audit in
25 accordance with subsections (d) and (f) of Section 30 of the
26 Innovation Development and Economy Act.

1 The Auditor General shall conduct compliance audits in
2 accordance with the Capital Area Tourism Authority Act.

3 (Source: P.A. 104-2, eff. 6-16-25; 104-457, eff. 6-1-26.)

4 Section 5-900. The State Finance Act is amended by
5 changing Sections 6z-18 and 6z-20 and by adding Section 5.1038
6 as follows:

7 (30 ILCS 105/5.1038 new)

8 Sec. 5.1038. The Capital Area Tourism Bond Revenue Fund.

9 (30 ILCS 105/6z-18) (from Ch. 127, par. 142z-18)

10 Sec. 6z-18. Local Government Tax Fund. A portion of the
11 money paid into the Local Government Tax Fund from sales of
12 tangible personal property taxed at the 1% rate under the
13 Retailers' Occupation Tax Act and the Service Occupation Tax
14 Act, which occurred in municipalities, shall be distributed to
15 each municipality based upon the sales which occurred in that
16 municipality. The remainder shall be distributed to each
17 county based upon the sales which occurred in the
18 unincorporated area of that county.

19 Moneys transferred from the Grocery Tax Replacement Fund
20 to the Local Government Tax Fund under Section 6z-130 shall be
21 treated under this Section in the same manner as if they had
22 been remitted with the return on which they were reported.

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
9 remainder of the money paid into the Local Government Tax Fund
10 from such sales shall be distributed to counties. Each county
11 shall receive the amount attributable to sales for which
12 Illinois addresses for titling or registration purposes are
13 given as being located in the unincorporated area of such
14 county.

15 A portion of the money paid into the Local Government Tax
16 Fund from the 6.25% general rate (and, beginning July 1, 2000
17 and through December 31, 2000, the 1.25% rate on motor fuel and
18 gasohol, and beginning on August 6, 2010 through August 15,
19 2010, and beginning again on August 5, 2022 through August 14,
20 2022, the 1.25% rate on sales tax holiday items) on sales
21 subject to taxation under the Retailers' Occupation Tax Act
22 and the Service Occupation Tax Act, which occurred in
23 municipalities, shall be distributed to each municipality,
24 based upon the sales which occurred in that municipality. The
25 remainder shall be distributed to each county, based upon the
26 sales which occurred in the unincorporated area of such

1 county.

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

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

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

1 Fund, less 3% of that amount, which shall be transferred into
2 the Tax Compliance and Administration Fund and shall be used
3 by the Department, subject to appropriation, to cover the
4 costs of the Department in administering the Innovation
5 Development and Economy Act.

6 Upon certification of the Department of Revenue as
7 provided in the Capital Area Tourism Authority Act, the
8 Comptroller shall order transferred, and the Treasurer shall
9 transfer, to the Capital Area Tourism Bond Revenue Fund the
10 local sales tax contribution, as applicable and as defined in
11 the Capital Area Tourism Authority Act, collected during the
12 second preceding calendar month for sales within the Capital
13 Area Tourism District and deposited into the Local Government
14 Tax Fund, less 3% of that amount, which shall be transferred
15 into the Tax Compliance and Administration Fund and shall be
16 used by the Department, subject to appropriation, to cover the
17 costs of the Department in administering the Capital Area
18 Tourism Authority Act.

19 After the monthly transfers ~~transfer~~ to the STAR Bonds
20 Revenue Fund and the Capital Area Tourism Bond Revenue Fund,
21 on or before the 25th day of each calendar month, the
22 Department shall prepare and certify to the Comptroller the
23 disbursement of stated sums of money to named municipalities
24 and counties, the municipalities and counties to be those
25 entitled to distribution of taxes or penalties paid to the
26 Department during the second preceding calendar month. The

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

20 When certifying the amount of monthly disbursement to a
21 municipality or county under this Section, the Department
22 shall increase or decrease that amount by an amount necessary
23 to offset any misallocation of previous disbursements. The
24 offset amount shall be the amount erroneously disbursed within
25 the 6 months preceding the time a misallocation is discovered.

26 The provisions directing the distributions from the

1 special fund in the State treasury provided for in this
2 Section shall constitute an irrevocable and continuing
3 appropriation of all amounts as provided herein. The State
4 Treasurer and State Comptroller are hereby authorized to make
5 distributions as provided in this Section.

6 In construing any development, redevelopment, annexation,
7 preannexation, or other lawful agreement in effect prior to
8 September 1, 1990, which describes or refers to receipts from
9 a county or municipal retailers' occupation tax, use tax or
10 service occupation tax which now cannot be imposed, such
11 description or reference shall be deemed to include the
12 replacement revenue for such abolished taxes, distributed from
13 the Local Government Tax Fund.

14 As soon as possible after March 8, 2013 (the effective
15 date of Public Act 98-3), the State Comptroller shall order
16 and the State Treasurer shall transfer \$6,600,000 from the
17 Local Government Tax Fund to the Illinois State Medical
18 Disciplinary Fund.

19 (Source: P.A. 102-700, Article 60, Section 60-10, eff.
20 4-19-22; 102-700, Article 65, Section 65-15, eff. 4-19-22;
21 103-154, eff. 6-30-23.)

22 (30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)

23 (Text of Section before amendment by P.A. 104-457)

24 Sec. 6z-20. County and Mass Transit District Fund. Of the
25 money received from the 6.25% general rate (and, beginning

1 July 1, 2000 and through December 31, 2000, the 1.25% rate on
2 motor fuel and gasohol, and beginning on August 6, 2010
3 through August 15, 2010, and beginning again on August 5, 2022
4 through August 14, 2022, the 1.25% rate on sales tax holiday
5 items) on sales subject to taxation under the Retailers'
6 Occupation Tax Act and Service Occupation Tax Act and paid
7 into the County and Mass Transit District Fund, distribution
8 to the Regional Transportation Authority tax fund, created
9 pursuant to Section 4.03 of the Regional Transportation
10 Authority Act, for deposit therein shall be made based upon
11 the retail sales occurring in a county having more than
12 3,000,000 inhabitants. The remainder shall be distributed to
13 each county having 3,000,000 or fewer inhabitants based upon
14 the retail sales occurring in each such county.

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

24 Of the money received from the 6.25% general use tax rate
25 on tangible personal property which is purchased outside
26 Illinois at retail from a retailer and which is titled or

1 registered by any agency of this State's government and paid
2 into the County and Mass Transit District Fund, the amount for
3 which Illinois addresses for titling or registration purposes
4 are given as being in each county having more than 3,000,000
5 inhabitants shall be distributed into the Regional
6 Transportation Authority tax fund, created pursuant to Section
7 4.03 of the Regional Transportation Authority Act. The
8 remainder of the money paid from such sales shall be
9 distributed to each county based on sales for which Illinois
10 addresses for titling or registration purposes are given as
11 being located in the county. Any money paid into the Regional
12 Transportation Authority Occupation and Use Tax Replacement
13 Fund from the County and Mass Transit District Fund prior to
14 January 14, 1991, which has not been paid to the Authority
15 prior to that date, shall be transferred to the Regional
16 Transportation Authority tax fund.

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

25 As soon as possible after the first day of each month,
26 beginning January 1, 2011, upon certification of the

1 Department of Revenue, the Comptroller shall order
2 transferred, and the Treasurer shall transfer, to the STAR
3 Bonds Revenue Fund the local sales tax increment, as defined
4 in the Innovation Development and Economy Act, collected
5 during the second preceding calendar month for sales within a
6 STAR bond district and deposited into the County and Mass
7 Transit District Fund, less 3% of that amount, which shall be
8 transferred into the Tax Compliance and Administration Fund
9 and shall be used by the Department, subject to appropriation,
10 to cover the costs of the Department in administering the
11 Innovation Development and Economy Act.

12 Upon certification of the Department of Revenue as
13 provided in the Capital Area Tourism Authority Act, the
14 Comptroller shall order transferred, and the Treasurer shall
15 transfer, to the Capital Area Tourism Bond Revenue Fund the
16 local sales tax contribution, as applicable and as defined in
17 the Capital Area Tourism Authority Act, collected during the
18 second preceding calendar month for sales within the Capital
19 Area Tourism District and deposited into the County and Mass
20 Transit District Fund, less 3% of that amount, which shall be
21 transferred into the Tax Compliance and Administration Fund
22 and shall be used by the Department, subject to appropriation,
23 to cover the costs of the Department in administering the
24 Capital Area Tourism Authority Act.

25 After the monthly transfers ~~transfer~~ to the STAR Bonds
26 Revenue Fund and the Capital Area Tourism Bond Revenue Fund,

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

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

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

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

25 In construing any development, redevelopment, annexation,
26 preannexation or other lawful agreement in effect prior to

1 September 1, 1990, which describes or refers to receipts from
2 a county or municipal retailers' occupation tax, use tax or
3 service occupation tax which now cannot be imposed, such
4 description or reference shall be deemed to include the
5 replacement revenue for such abolished taxes, distributed from
6 the County and Mass Transit District Fund or Local Government
7 Distributive Fund, as the case may be.

8 (Source: P.A. 102-700, eff. 4-19-22.)

9 (Text of Section after amendment by P.A. 104-457)

10 Sec. 6z-20. County and Mass Transit District Fund. Of the
11 money received from the 6.25% general rate (and, beginning
12 July 1, 2000 and through December 31, 2000, the 1.25% rate on
13 motor fuel and gasohol, and beginning on August 6, 2010
14 through August 15, 2010, and beginning again on August 5, 2022
15 through August 14, 2022, the 1.25% rate on sales tax holiday
16 items) on sales subject to taxation under the Retailers'
17 Occupation Tax Act and Service Occupation Tax Act and paid
18 into the County and Mass Transit District Fund, distribution
19 to the Northern Illinois Transit Authority tax fund, created
20 pursuant to Section 4.03 of the Northern Illinois Transit
21 Authority Act, for deposit therein shall be made based upon
22 the retail sales occurring in a county having more than
23 3,000,000 inhabitants. The remainder shall be distributed to
24 each county having 3,000,000 or fewer inhabitants based upon
25 the retail sales occurring in each such county.

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

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

1 date, shall be transferred to the Northern Illinois Transit
2 Authority tax fund.

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

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

24 Upon certification of the Department of Revenue as
25 provided in the Capital Area Tourism Authority Act, the
26 Comptroller shall order transferred, and the Treasurer shall

1 transfer, to the Capital Area Tourism Bond Revenue Fund the
2 local sales tax contribution, as applicable and as defined in
3 the Capital Area Tourism Authority Act, collected during the
4 second preceding calendar month for sales within the Capital
5 Area Tourism District and deposited into the County and Mass
6 Transit District Fund, less 3% of that amount, which shall be
7 transferred into the Tax Compliance and Administration Fund
8 and shall be used by the Department, subject to appropriation,
9 to cover the costs of the Department in administering the
10 Capital Area Tourism Authority Act.

11 After the monthly transfers ~~transfer~~ to the STAR Bonds
12 Revenue Fund and the Capital Area Tourism Bond 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 Northern Illinois
16 Transit Authority and to named counties, the counties to be
17 those entitled to distribution, as hereinabove provided, of
18 taxes or penalties paid to the Department during the second
19 preceding calendar month. The amount to be paid to the
20 Northern Illinois Transit Authority and each county having
21 3,000,000 or fewer inhabitants shall be the amount (not
22 including credit memoranda) collected during the second
23 preceding calendar month by the Department and paid into the
24 County and Mass Transit District Fund, plus an amount the
25 Department determines is necessary to offset any amounts which
26 were erroneously paid to a different taxing body, and not

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

23 When certifying the amount of a monthly disbursement to
24 the Northern Illinois Transit Authority or to a county under
25 this Section, the Department shall increase or decrease that
26 amount by an amount necessary to offset any misallocation of

1 previous disbursements. The offset amount shall be the amount
2 erroneously disbursed within the 6 months preceding the time a
3 misallocation is discovered.

4 The provisions directing the distributions from the
5 special fund in the State treasury provided for in this
6 Section and from the Northern Illinois Transit Authority tax
7 fund created by Section 4.03 of the Northern Illinois Transit
8 Authority Act shall constitute an irrevocable and continuing
9 appropriation of all amounts as provided herein. The State
10 Treasurer and State Comptroller are hereby authorized to make
11 distributions as provided in this Section.

12 In construing any development, redevelopment, annexation,
13 preannexation or other lawful agreement in effect prior to
14 September 1, 1990, which describes or refers to receipts from
15 a county or municipal retailers' occupation tax, use tax or
16 service occupation tax which now cannot be imposed, such
17 description or reference shall be deemed to include the
18 replacement revenue for such abolished taxes, distributed from
19 the County and Mass Transit District Fund or Local Government
20 Distributive Fund, as the case may be.

21 (Source: P.A. 104-457, eff. 6-1-26.)

22 Section 5-905. The Property Tax Code is amended by adding
23 Section 15-63 as follows:

24 (35 ILCS 200/15-63 new)

1 Sec. 15-63. Capital Area Tourism Authority. Property of
2 the Capital Area Tourism Authority that is not leased to or
3 otherwise used by a third-party private entity with a view to
4 profit is exempt.

5 Section 5-910. The Counties Code is amended by changing
6 Sections 5-1006.9 and 5-1030 as follows:

7 (55 ILCS 5/5-1006.9)

8 Sec. 5-1006.9. County Grocery Occupation Tax Law.

9 (a) The corporate authorities of any county may, by
10 ordinance or resolution that takes effect on or after January
11 1, 2026, impose a tax upon all persons engaged in the business
12 of selling groceries at retail in the county, but outside of
13 any municipality, on the gross receipts from those sales made
14 in the course of that business. If imposed, the tax shall be at
15 the rate of 1% of the gross receipts from these sales.

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

1 The Department shall have full power to administer and
2 enforce this subsection; to collect all taxes and penalties
3 due under this subsection; to dispose of taxes and penalties
4 so collected in the manner provided in this Section and under
5 rules adopted by the Department; and to determine all rights
6 to credit memoranda arising on account of the erroneous
7 payment of tax or penalty under this subsection.

8 In the administration of, and compliance with, this
9 subsection, the Department and persons who are subject to this
10 subsection shall have the same rights, remedies, privileges,
11 immunities, powers, and duties, and be subject to the same
12 conditions, restrictions, limitations, penalties and
13 definitions of terms, and employ the same modes of procedure,
14 as are prescribed in Sections 1, 2 through 2-65 (in respect to
15 all provisions therein other than the State rate of tax and
16 other than the exemption for food for human consumption that
17 is to be consumed off the premises where it is sold (other than
18 alcoholic beverages, food consisting of or infused with adult
19 use cannabis, soft drinks, candy, and food that has been
20 prepared for immediate consumption), which is authorized to be
21 taxed as provided in this subsection), 2c, 3 (except as to the
22 disposition of taxes and penalties collected), 4, 5, 5a, 5b,
23 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11,
24 11a, 12 and 13 of the Retailers' Occupation Tax Act and all of
25 the Uniform Penalty and Interest Act, as fully as if those
26 provisions were set forth in this Section.

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

8 (b) If a tax has been imposed under subsection (a), then a
9 service occupation tax must also be imposed at the same rate
10 upon all persons engaged, in the county but outside of a
11 municipality, in the business of making sales of service, who,
12 as an incident to making those sales of service, transfer
13 groceries, as defined in this Section, as an incident to a sale
14 of service.

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

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

1 due under this subsection, to dispose of taxes and penalties
2 so collected in the manner provided in this Section and under
3 rules adopted by the Department, and to determine all rights
4 to credit memoranda arising on account of the erroneous
5 payment of a tax or penalty under this subsection.

6 In the administration of and compliance with this
7 subsection, the Department and persons who are subject to this
8 subsection 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 set forth in Sections 2, 2c, 3 through 3-50 (in respect
13 to all provisions contained in those Sections other than: (i)
14 the State rate of tax; (ii) the exemption for food for human
15 consumption that is to be consumed off the premises where it is
16 sold (other than alcoholic beverages, food consisting of or
17 infused with adult use cannabis, soft drinks, candy, and food
18 that has been prepared for immediate consumption), which is
19 authorized to be taxed as provided in this subsection; and
20 (iii) the exemption for food prepared for immediate
21 consumption and transferred incident to a sale of service
22 subject to the Service Occupation Tax Act or the Service Use
23 Tax Act by an entity licensed under the Hospital Licensing
24 Act, the Nursing Home Care Act, the Assisted Living and Shared
25 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the
26 Specialized Mental Health Rehabilitation Act of 2013, or the

1 Child Care Act of 1969, or an entity that holds a permit issued
2 pursuant to the Life Care Facilities Act, which is authorized
3 to be taxed as provided in this subsection), 4, 5, 7, 8, 9
4 (except as to the disposition of taxes and penalties
5 collected), 10, 11, 12, 13, 15, 16, 17, 18, 19, and 20 of the
6 Service Occupation Tax Act and all provisions of the Uniform
7 Penalty and Interest Act, as fully as if those provisions were
8 set forth in this Section.

9 Persons subject to any tax imposed under the authority
10 granted in this 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
14 to collect under the Service Use Tax Act, pursuant to any
15 bracketed schedules set forth by the Department.

16 (c) The Department shall immediately pay over to the State
17 Treasurer, ex officio, as trustee, all taxes and penalties
18 collected under this Section. Those taxes and penalties shall
19 be deposited into the County Grocery Tax Trust Fund, a trust
20 fund created in the State treasury. Except as otherwise
21 provided in this Section, moneys in the County Grocery Tax
22 Trust Fund shall be used to make payments to counties and for
23 the payment of refunds under this Section.

24 Moneys deposited into the County Grocery Tax Trust Fund
25 under this Section are not subject to appropriation and shall
26 be used as provided in this Section. All deposits into the

1 County Grocery Tax Trust Fund shall be held in the County
2 Grocery Tax Trust Fund by the State Treasurer, ex officio, as
3 trustee separate and apart from all public moneys or funds of
4 this State.

5 Whenever the Department determines that a refund should be
6 made under this Section to a claimant instead of issuing a
7 credit memorandum, the Department shall notify the State
8 Comptroller, who shall cause the order to be drawn for the
9 amount specified and to the person named in the notification
10 from the Department. The refund shall be paid by the State
11 Treasurer out of the County Grocery Tax Trust Fund.

12 (d) As soon as possible after the first day of each month,
13 upon certification of the Department, the Comptroller shall
14 order transferred, and the Treasurer shall transfer, to the
15 STAR Bonds Revenue Fund the local sales tax increment, if any,
16 as defined in the Innovation Development and Economy Act,
17 collected under this Section.

18 Upon certification of the Department of Revenue as
19 provided in the Capital Area Tourism Authority Act, the
20 Comptroller shall order transferred, and the Treasurer shall
21 transfer, to the Capital Area Tourism Bond Revenue Fund the
22 local sales tax contribution, as applicable and as defined in
23 the Capital Area Tourism Authority Act, collected under this
24 Section.

25 After the monthly transfers ~~transfer~~ to the STAR Bonds
26 Revenue Fund and the Capital Area Tourism Bond Revenue Fund,

1 if any, on or before the 25th day of each calendar month, the
2 Department shall prepare and certify to the Comptroller the
3 disbursement of stated sums of money to named counties, the
4 counties to be those from which retailers have paid taxes or
5 penalties under this Section to the Department during the
6 second preceding calendar month. The amount to be paid to each
7 county shall be the amount (not including credit memoranda)
8 collected under this Section during the second preceding
9 calendar month by the Department plus an amount the Department
10 determines is necessary to offset any amounts that were
11 erroneously paid to a different taxing body, and not including
12 an amount equal to the amount of refunds made during the second
13 preceding calendar month by the Department on behalf of such
14 county, and not including any amount that the Department
15 determines is necessary to offset any amounts that were
16 payable to a different taxing body but were erroneously paid
17 to the county, and not including any amounts that are
18 transferred to the STAR Bonds Revenue Fund or the Capital Area
19 Tourism Bond Revenue Fund. Within 10 days after receipt by the
20 Comptroller of the disbursement certification to the counties
21 provided for in this Section to be given to the Comptroller by
22 the Department, the Comptroller shall cause the orders to be
23 drawn for the amounts in accordance with the directions
24 contained in the certification.

25 (e) Nothing in this Section shall be construed to
26 authorize a county to impose a tax upon the privilege of

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

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

16 (g) When certifying the amount of a monthly disbursement
17 to a county under this Section, the Department shall increase
18 or decrease the amount by an amount necessary to offset any
19 misallocation of previous disbursements. The offset amount
20 shall be the amount erroneously disbursed within the previous
21 6 months from the time a misallocation is discovered.

22 (h) As used in this Section, "Department" means the
23 Department of Revenue.

24 For purposes of the tax authorized to be imposed under
25 subsection (a), "groceries" has the same meaning as "food for
26 human consumption that is to be consumed off the premises

1 where it is sold (other than alcoholic beverages, food
2 consisting of or infused with adult use cannabis, soft drinks,
3 candy, and food that has been prepared for immediate
4 consumption)", as further defined in Section 2-10 of the
5 Retailers' Occupation Tax Act.

6 For purposes of the tax authorized to be imposed under
7 subsection (b), "groceries" has the same meaning as "food for
8 human consumption that is to be consumed off the premises
9 where it is sold (other than alcoholic beverages, food
10 consisting of or infused with adult use cannabis, soft drinks,
11 candy, and food that has been prepared for immediate
12 consumption)", as further defined in Section 3-10 of the
13 Service Occupation Tax Act.

14 For purposes of the tax authorized to be imposed under
15 subsection (b), "groceries" also means food prepared for
16 immediate consumption and transferred incident to a sale of
17 service subject to the Service Occupation Tax Act or the
18 Service Use Tax Act by an entity licensed under the Hospital
19 Licensing Act, the Nursing Home Care Act, the Assisted Living
20 and Shared Housing Act, the ID/DD Community Care Act, the
21 MC/DD Act, the Specialized Mental Health Rehabilitation Act of
22 2013, or the Child Care Act of 1969, or an entity that holds a
23 permit issued pursuant to the Life Care Facilities Act.

24 (i) This Section may be referred to as the County Grocery
25 Occupation Tax Law.

26 (Source: P.A. 103-781, eff. 8-5-24; 104-6, eff. 1-1-26.)

1 (55 ILCS 5/5-1030) (from Ch. 34, par. 5-1030)

2 Sec. 5-1030. Hotel rooms, tax on gross rental receipts.

3 (a) The corporate authorities of any county may by
4 ordinance or resolution impose a tax upon all persons engaged
5 in such county in the business of renting, leasing or letting
6 rooms in a hotel which is not located within a city, village,
7 or incorporated town that imposes a tax under Section 8-3-14
8 of the Illinois Municipal Code, as defined in "The Hotel
9 Operators' Occupation Tax Act", at a rate not to exceed 5% of
10 the gross rental receipts from such renting, leasing or
11 letting, excluding, however, from gross rental receipts, the
12 proceeds of such renting, leasing or letting to permanent
13 residents of that hotel, and may provide for the
14 administration and enforcement of the tax, and for the
15 collection thereof from the persons subject to the tax, as the
16 corporate authorities determine to be necessary or practicable
17 for the effective administration of the tax.

18 (b) With the consent of municipalities representing at
19 least 67% of the population of Winnebago County, as determined
20 by the 2010 federal decennial census and as expressed by
21 resolution of the corporate authorities of those
22 municipalities, the county board of Winnebago County may, by
23 ordinance, impose a tax upon all persons engaged in the county
24 in the business of renting, leasing, or letting rooms in a
25 hotel that imposes a tax under Section 8-3-14 of the Illinois

1 Municipal Code, as defined in the Hotel Operators' Occupation
2 Tax Act, at a rate not to exceed 2% of the gross rental
3 receipts from renting, leasing, or letting, excluding,
4 however, from gross rental receipts, the proceeds of the
5 renting, leasing, or letting to permanent residents of that
6 hotel, and may provide for the administration and enforcement
7 of the tax, and for the collection thereof from the persons
8 subject to the tax, as the county board determines to be
9 necessary or practicable for the effective administration of
10 the tax. The tax shall be instituted on a county-wide basis and
11 shall be in addition to any tax imposed by this or any other
12 provision of law. The revenue generated under this subsection
13 shall be accounted for and segregated from all other funds of
14 the county and shall be utilized solely for either: (1)
15 encouraging, supporting, marketing, constructing, or
16 operating, either directly by the county or through other
17 taxing bodies within the county, sports, arts, or other
18 entertainment or tourism facilities or programs for the
19 purpose of promoting tourism, competitiveness, job growth, and
20 for the general health and well-being of the citizens of the
21 county; or (2) payment towards debt services on bonds issued
22 for the purposes set forth in this subsection.

23 (b-5) The county board of Sangamon County may, by
24 ordinance or resolution, impose a tax upon all persons engaged
25 in the county in the business of renting, leasing, or letting
26 rooms in a hotel that imposes a tax under Section 8-3-14 of the

1 Illinois Municipal Code, as defined in the Hotel Operators'
2 Occupation Tax Act, at a rate not to exceed 3% of the gross
3 rental receipts from renting, leasing, or letting, excluding,
4 however, from gross rental receipts, the proceeds of the
5 renting, leasing, or letting to permanent residents of that
6 hotel, and may provide for the administration and enforcement
7 of the tax, and for the collection thereof from the persons
8 subject to the tax, as the county board determines to be
9 necessary or practicable for the effective administration of
10 the tax. The tax shall be instituted on a county-wide basis and
11 shall be in addition to any tax imposed by this or any other
12 provision of law. The revenue generated under this subsection
13 shall be accounted for and segregated from all other funds of
14 the county and shall be used solely for ~~either~~: (1)
15 encouraging, supporting, marketing, constructing, or
16 operating, either directly by the county or through other
17 taxing bodies within the county, sports, arts, or other
18 entertainment or tourism facilities or programs for the
19 purpose of promoting tourism, competitiveness, job growth, and
20 for the general health and well-being of the citizens of the
21 county; ~~or~~ (2) payment of ~~towards~~ debt service ~~services~~ on
22 bonds issued for the purposes set forth in this subsection; or
23 (3) for the purposes described in the Capital Area Tourism
24 Authority Act.

25 (c) Except with respect to the imposition of a tax under
26 subsection (b-5) of this Section by the county board of

1 Sangamon County, with respect to which a Tourism Facility
2 Board shall not have any jurisdiction, a ~~A~~ Tourism Facility
3 Board shall be established, comprised of a representative from
4 the county and from each municipality that has approved the
5 imposition of the tax under subsection (b) of this Section.

6 (1) A Board member's vote is weighted based on the
7 municipality's population relative to the population of
8 the county, with the county representing the population
9 within unincorporated areas of the county. Representatives
10 from the Rockford Park District and Rockford Area
11 Convention and Visitors Bureau shall serve as ex-officio
12 members with no voting rights.

13 (2) The Board must meet not less frequently than once
14 per year to direct the use of revenues collected from the
15 tax imposed under subsection (b) of this Section that are
16 not already directed for use pursuant to an
17 intergovernmental agreement between the county and another
18 entity represented on the Board, including the ex-officio
19 members, and for any other reason the Board deems
20 necessary. Affirmative actions of the Board shall require
21 a weighted vote of Board members representing not less
22 than 67% of the population of the county.

23 (3) The Board shall not be a separate unit of local
24 government, shall have no paid staff, and members of the
25 Board shall receive no compensation or reimbursement of
26 expenses from proceeds of the tax imposed under subsection

1 (b) of this Section.

2 (d) Persons subject to any tax imposed pursuant to
3 authority granted by this Section may reimburse themselves for
4 their tax liability for such tax by separately stating such
5 tax as an additional charge, which charge may be stated in
6 combination, in a single amount, with State tax imposed under
7 "The Hotel Operators' Occupation Tax Act".

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

12 An ordinance or resolution imposing a tax hereunder or
13 effecting a change in the rate thereof shall be effective on
14 the first day of the calendar month next following its passage
15 and required publication.

16 The amounts collected by any county pursuant to this
17 Section shall be expended to promote tourism; conventions;
18 expositions; theatrical, sports and cultural activities within
19 that county or otherwise to attract nonresident overnight
20 visitors to the county.

21 Any county may agree with any unit of local government,
22 including any authority defined as a metropolitan exposition,
23 auditorium and office building authority, fair and exposition
24 authority, exposition and auditorium authority, or civic
25 center authority created pursuant to provisions of Illinois
26 law and the territory of which unit of local government or

1 authority is co-extensive with or wholly within such county,
2 to impose and collect for a period not to exceed 40 years, any
3 portion or all of the tax authorized pursuant to this Section
4 and to transmit such tax so collected to such unit of local
5 government or authority. The amount so paid shall be expended
6 by any such unit of local government or authority for the
7 purposes for which such tax is authorized. Any such agreement
8 must be authorized by resolution or ordinance, as the case may
9 be, of such county and unit of local government or authority,
10 and such agreement may provide for the irrevocable imposition
11 and collection of said tax at such rate, or amount as limited
12 by a given rate, as may be agreed upon for the full period of
13 time set forth in such agreement; and such agreement may
14 further provide for any other terms as deemed necessary or
15 advisable by such county and such unit of local government or
16 authority. Any such agreement shall be binding and enforceable
17 by either party to such agreement. Such agreement entered into
18 pursuant to this Section shall not in any event constitute an
19 indebtedness of such county subject to any limitation imposed
20 by statute or otherwise.

21 (Source: P.A. 103-781, eff. 8-5-24.)

22 Section 5-915. The Illinois Municipal Code is amended by
23 changing Sections 8-11-1, 8-11-5, and 11-74.3-6 as follows:

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

1 Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax
2 Act. The corporate authorities of a home rule municipality may
3 impose a tax upon all persons engaged in the business of
4 selling tangible personal property, other than an item of
5 tangible personal property titled or registered with an agency
6 of this State's government, at retail in the municipality on
7 the gross receipts from these sales made in the course of such
8 business. If imposed, the tax shall only be imposed in 1/4%
9 increments. On and after September 1, 1991, this additional
10 tax may not be imposed on tangible personal property taxed at
11 the 1% rate under the Retailers' Occupation Tax Act (or at the
12 0% rate imposed under this amendatory Act of the 102nd General
13 Assembly). Beginning December 1, 2019, this tax is not imposed
14 on sales of aviation fuel unless the tax revenue is expended
15 for airport-related purposes. If a municipality does not have
16 an airport-related purpose to which it dedicates aviation fuel
17 tax revenue, then aviation fuel is excluded from the tax. Each
18 municipality must comply with the certification requirements
19 for airport-related purposes under Section 2-22 of the
20 Retailers' Occupation Tax Act. For purposes of this Section,
21 "airport-related purposes" has the meaning ascribed in Section
22 6z-20.2 of the State Finance Act. This exclusion for aviation
23 fuel only applies for so long as the revenue use requirements
24 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
25 municipality. The changes made to this Section by this
26 amendatory Act of the 101st General Assembly are a denial and

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

1 penalties collected, and except that the retailer's discount
2 is not allowed for taxes paid on aviation fuel that are subject
3 to the revenue use requirements of 49 U.S.C. 47107(b) and 49
4 U.S.C. 47133), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,
5 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the
6 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
7 Penalty and Interest Act, as fully as if those provisions were
8 set forth herein.

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

12 If, on January 1, 2025, a unit of local government has in
13 effect a tax under this Section, or if, after January 1, 2025,
14 a unit of local government imposes a tax under this Section,
15 then that tax applies to leases of tangible personal property
16 in effect, entered into, or renewed on or after that date in
17 the same manner as the tax under this Section and in accordance
18 with the changes made by this amendatory Act of the 103rd
19 General Assembly.

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

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

10 Except as otherwise provided in this paragraph, the
11 Department shall immediately pay over to the State Treasurer,
12 ex officio, as trustee, all taxes and penalties collected
13 hereunder for deposit into the Home Rule Municipal Retailers'
14 Occupation Tax Fund. Taxes and penalties collected on aviation
15 fuel sold on or after December 1, 2019, shall be immediately
16 paid over by the Department to the State Treasurer, ex
17 officio, as trustee, for deposit into the Local Government
18 Aviation Trust Fund. The Department shall only pay moneys into
19 the Local Government Aviation Trust Fund under this Section
20 for so long as the revenue use requirements of 49 U.S.C.
21 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

4 Upon certification of the Department of Revenue as
5 provided in the Capital Area Tourism Authority Act, the
6 Comptroller shall order transferred, and the Treasurer shall
7 transfer, to the Capital Area Tourism Bond Revenue Fund the
8 local sales tax contribution, as applicable and as defined in
9 the Capital Area Tourism Authority Act, collected under this
10 Section during the second preceding calendar month for sales
11 within the Capital Area Tourism District.

12 After the monthly transfers ~~transfer~~ to the STAR Bonds
13 Revenue Fund and the Capital Area Tourism Bond Revenue Fund,
14 on or before the 25th day of each calendar month, the
15 Department shall prepare and certify to the Comptroller the
16 disbursement of stated sums of money to named municipalities,
17 the municipalities to be those from which retailers have paid
18 taxes or penalties hereunder to the Department during the
19 second preceding calendar month. The amount to be paid to each
20 municipality shall be the amount (not including credit
21 memoranda and not including taxes and penalties collected on
22 aviation fuel sold on or after December 1, 2019) collected
23 hereunder during the second preceding calendar month by the
24 Department plus an amount the Department determines is
25 necessary to offset any amounts that were erroneously paid to
26 a different taxing body, and not including an amount equal to

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

21 In addition to the disbursement required by the preceding
22 paragraph and in order to mitigate delays caused by
23 distribution procedures, an allocation shall, if requested, be
24 made within 10 days after January 14, 1991, and in November of
25 1991 and each year thereafter, to each municipality that
26 received more than \$500,000 during the preceding fiscal year,

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

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

4 For the purpose of determining the local governmental unit
5 whose tax is applicable, a retail sale by a producer of coal or
6 other mineral mined in Illinois is a sale at retail at the
7 place where the coal or other mineral mined in Illinois is
8 extracted from the earth. This paragraph does not apply to
9 coal or other 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 Nothing in this Section shall be construed to authorize a
14 municipality to impose a tax upon the privilege of engaging in
15 any business which under the Constitution of the United States
16 may not be made the subject of taxation by this State.

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

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

1 and enforce this Section as of the first day of January next
2 following the adoption and filing.

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

9 Any unobligated balance remaining in the Municipal
10 Retailers' Occupation Tax Fund on December 31, 1989, which
11 fund was abolished by Public Act 85-1135, and all receipts of
12 municipal tax as a result of audits of liability periods prior
13 to January 1, 1990, shall be paid into the Local Government Tax
14 Fund for distribution as provided by this Section prior to the
15 enactment of Public Act 85-1135. All receipts of municipal tax
16 as a result of an assessment not arising from an audit, for
17 liability periods prior to January 1, 1990, shall be paid into
18 the Local Government Tax Fund for distribution before July 1,
19 1990, as provided by this Section prior to the enactment of
20 Public Act 85-1135; and on and after July 1, 1990, all such
21 receipts shall be distributed as provided in Section 6z-18 of
22 the State Finance Act.

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

26 This Section shall be known and may be cited as the Home

1 Rule Municipal Retailers' Occupation Tax Act.

2 (Source: P.A. 102-700, eff. 4-19-22; 103-592, eff. 1-1-25.)

3 (65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

4 Sec. 8-11-5. Home Rule Municipal Service Occupation Tax
5 Act. The corporate authorities of a home rule municipality may
6 impose a tax upon all persons engaged, in such municipality,
7 in the business of making sales of service at the same rate of
8 tax imposed pursuant to Section 8-11-1, of the selling price
9 of all tangible personal property transferred by such
10 servicemen either in the form of tangible personal property or
11 in the form of real estate as an incident to a sale of service.
12 If imposed, such tax shall only be imposed in 1/4% increments.
13 On and after September 1, 1991, this additional tax may not be
14 imposed on tangible personal property taxed at the 1% rate
15 under the Service Occupation Tax Act (or at the 0% rate imposed
16 under this amendatory Act of the 102nd General Assembly).
17 Beginning December 1, 2019, this tax may not be imposed on
18 sales of aviation fuel unless the tax revenue is expended for
19 airport-related purposes. If a municipality does not have an
20 airport-related purpose to which it dedicates aviation fuel
21 tax revenue, then aviation fuel shall be excluded from tax.
22 Each municipality must comply with the certification
23 requirements for airport-related purposes under Section 2-22
24 of the Retailers' Occupation Tax Act. For purposes of this
25 Section, "airport-related purposes" has the meaning ascribed

1 in Section 6z-20.2 of the State Finance Act. This exception
2 for aviation fuel only applies for so long as the revenue use
3 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
4 binding on the State. The changes made to this Section by this
5 amendatory Act of the 101st General Assembly are a denial and
6 limitation of home rule powers and functions under subsection
7 (g) of Section 6 of Article VII of the Illinois Constitution.
8 The tax imposed by a home rule municipality pursuant to this
9 Section and all civil penalties that may be assessed as an
10 incident thereof shall be collected and enforced by the State
11 Department of Revenue. The certificate of registration which
12 is issued by the Department to a retailer under the Retailers'
13 Occupation Tax Act or under the Service Occupation Tax Act
14 shall permit such registrant to engage in a business which is
15 taxable under any ordinance or resolution enacted pursuant to
16 this Section without registering separately with the
17 Department under such ordinance or resolution or under this
18 Section. The Department shall have full power to administer
19 and enforce this Section; to collect all taxes and penalties
20 due hereunder; to dispose of taxes and penalties so collected
21 in the manner hereinafter provided, and to determine all
22 rights to credit memoranda arising on account of the erroneous
23 payment of tax or penalty hereunder. In the administration of,
24 and compliance with, this Section the Department and persons
25 who are subject to this Section shall have the same rights,
26 remedies, privileges, immunities, powers and duties, and be

1 subject to the same conditions, restrictions, limitations,
2 penalties and definitions of terms, and employ the same modes
3 of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3
4 through 3-50 (in respect to all provisions therein other than
5 the State rate of tax), 4 (except that the reference to the
6 State shall be to the taxing municipality), 5, 7, 8 (except
7 that the jurisdiction to which the tax shall be a debt to the
8 extent indicated in that Section 8 shall be the taxing
9 municipality), 9 (except as to the disposition of taxes and
10 penalties collected, and except that the returned merchandise
11 credit for this municipal tax may not be taken against any
12 State tax, and except that the retailer's discount is not
13 allowed for taxes paid on aviation fuel that are subject to the
14 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
15 47133), 10, 11, 12 (except the reference therein to Section 2b
16 of the Retailers' Occupation Tax Act), 13 (except that any
17 reference to the State shall mean the taxing municipality),
18 the first paragraph of Section 15, 16, 17 (except that credit
19 memoranda issued hereunder may not be used to discharge any
20 State tax liability), 18, 19 and 20 of the Service Occupation
21 Tax Act and Section 3-7 of the Uniform Penalty and Interest
22 Act, as fully as if those provisions were set forth herein.

23 No tax may be imposed by a home rule municipality pursuant
24 to this Section unless such municipality also imposes a tax at
25 the same rate pursuant to Section 8-11-1 of this Act.

26 Persons subject to any tax imposed pursuant to the

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

8 Whenever the Department determines that a refund should be
9 made under this Section to a claimant instead of issuing
10 credit memorandum, the Department shall notify the State
11 Comptroller, who shall cause the order to be drawn for the
12 amount specified, and to the person named, in such
13 notification from the Department. Such refund shall be paid by
14 the State Treasurer out of the home rule municipal retailers'
15 occupation tax fund or the Local Government Aviation Trust
16 Fund, as appropriate.

17 Except as otherwise provided in this paragraph, the
18 Department shall forthwith pay over to the State Treasurer, ex
19 officio, as trustee, all taxes and penalties collected
20 hereunder for deposit into the Home Rule Municipal Retailers'
21 Occupation Tax Fund. Taxes and penalties collected on aviation
22 fuel sold on or after December 1, 2019, shall be immediately
23 paid over by the Department to the State Treasurer, ex
24 officio, as trustee, for deposit into the Local Government
25 Aviation Trust Fund. The Department shall only pay moneys into
26 the Local Government Aviation Trust Fund under this Section

1 for so long as the revenue use requirements of 49 U.S.C.
2 47107(b) and 49 U.S.C. 47133 are binding on the municipality.

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

11 Upon certification of the Department of Revenue as
12 provided in the Capital Area Tourism Authority Act, the
13 Comptroller shall order transferred, and the Treasurer shall
14 transfer, to the Capital Area Tourism Bond Revenue Fund the
15 local sales tax contribution, as applicable and as defined in
16 the Capital Area Tourism Authority Act, collected under this
17 Section during the second preceding calendar month for sales
18 within the Capital Area Tourism District.

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

1 amount to be paid to each municipality shall be the amount (not
2 including credit memoranda and not including taxes and
3 penalties collected on aviation fuel sold on or after December
4 1, 2019) collected hereunder during the second preceding
5 calendar month by the Department, and not including an amount
6 equal to the amount of refunds made during the second
7 preceding calendar month by the Department on behalf of such
8 municipality, and not including any amounts that are
9 transferred to the STAR Bonds Revenue Fund or the Capital Area
10 Tourism Bond Revenue Fund, less 1.5% of the remainder, which
11 the Department shall transfer into the Tax Compliance and
12 Administration Fund. The Department, at the time of each
13 monthly disbursement to the municipalities, shall prepare and
14 certify to the State Comptroller the amount to be transferred
15 into the Tax Compliance and Administration Fund under this
16 Section. Within 10 days after receipt, by the Comptroller, of
17 the disbursement certification to the municipalities and the
18 Tax Compliance and Administration Fund provided for in this
19 Section to be given to the Comptroller by the Department, the
20 Comptroller shall cause the orders to be drawn for the
21 respective amounts in accordance with the directions contained
22 in such certification.

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

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

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

6 Nothing in this Section shall be construed to authorize a
7 municipality to impose a tax upon the privilege of engaging in
8 any business which under the constitution of the United States
9 may 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
16 filing. Beginning January 1, 1992, an ordinance or resolution
17 imposing or discontinuing the tax hereunder or effecting a
18 change in the rate thereof shall be adopted and a certified
19 copy thereof filed with the Department on or before the first
20 day of July, whereupon the Department shall proceed to
21 administer and enforce this Section as of the first day of
22 October next following such adoption and filing. Beginning
23 January 1, 1993, an ordinance or resolution imposing or
24 discontinuing the tax hereunder or effecting a change in the
25 rate thereof shall be adopted and a certified copy thereof
26 filed with the Department on or before the first day of

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

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

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

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

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

15 (Source: P.A. 101-10, eff. 6-5-19; 101-81, eff. 7-12-19;
16 101-604, eff. 12-13-19; 102-700, eff. 4-19-22.)

17 (65 ILCS 5/11-74.3-6)

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

20 (a) If the corporate authorities of a municipality have
21 approved a business district plan, have designated a business
22 district, and have elected to impose a tax by ordinance
23 pursuant to subsection (10) or (11) of Section 11-74.3-3, then
24 each year after the date of the approval of the ordinance but
25 terminating upon the date all business district project costs

1 and all obligations paying or reimbursing business district
2 project costs, if any, have been paid, but in no event later
3 than the dissolution date, all amounts generated by the
4 retailers' occupation tax and service occupation tax shall be
5 collected and the tax shall be enforced by the Department of
6 Revenue in the same manner as all retailers' occupation taxes
7 and service occupation taxes imposed in the municipality
8 imposing the tax and all amounts generated by the hotel
9 operators' occupation tax shall be collected and the tax shall
10 be enforced by the municipality in the same manner as all hotel
11 operators' occupation taxes imposed in the municipality
12 imposing the tax. The corporate authorities of the
13 municipality shall deposit the proceeds of the taxes imposed
14 under subsections (10) and (11) of Section 11-74.3-3 into a
15 special fund of the municipality called the "[Name of]
16 Business District Tax Allocation Fund" for the purpose of
17 paying or reimbursing business district project costs and
18 obligations incurred in the payment of those costs.

19 (b) The corporate authorities of a municipality that has
20 designated a business district under this Law may, by
21 ordinance, impose a Business District Retailers' Occupation
22 Tax upon all persons engaged in the business of selling
23 tangible personal property, other than an item of tangible
24 personal property titled or registered with an agency of this
25 State's government, at retail in the business district at a
26 rate not to exceed 1% of the gross receipts from the sales made

1 in the course of such business, to be imposed only in 0.25%
2 increments. The tax may not be imposed on tangible personal
3 property taxed at the rate of 1% under the Retailers'
4 Occupation Tax Act (or at the 0% rate imposed under this
5 amendatory Act of the 102nd General Assembly). Beginning
6 December 1, 2019 and through December 31, 2020, this tax is not
7 imposed on sales of aviation fuel unless the tax revenue is
8 expended for airport-related purposes. If the District does
9 not have an airport-related purpose to which it dedicates
10 aviation fuel tax revenue, then aviation fuel is excluded from
11 the tax. Each municipality must comply with the certification
12 requirements for airport-related purposes under Section 2-22
13 of the Retailers' Occupation Tax Act. For purposes of this
14 Section, "airport-related purposes" has the meaning ascribed
15 in Section 6z-20.2 of the State Finance Act. Beginning January
16 1, 2021, this tax is not imposed on sales of aviation fuel for
17 so long as the revenue use requirements of 49 U.S.C. 47107(b)
18 and 49 U.S.C. 47133 are binding on the District.

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

1 under such ordinance or resolution or under this subsection.
2 The Department of Revenue shall have full power to administer
3 and enforce this subsection; to collect all taxes and
4 penalties due under this subsection in the manner hereinafter
5 provided; and to determine all rights to credit memoranda
6 arising on account of the erroneous payment of tax or penalty
7 under this subsection. In the administration of, and
8 compliance with, this subsection, the Department and persons
9 who are subject to this subsection shall have the same rights,
10 remedies, privileges, immunities, powers and duties, and be
11 subject to the same conditions, restrictions, limitations,
12 penalties, exclusions, exemptions, and definitions of terms
13 and employ the same modes of procedure, as are prescribed in
14 Sections 1, 1a through 1o, 2 through 2-65 (in respect to all
15 provisions therein other than the State rate of tax), 2c
16 through 2h, 3 (except as to the disposition of taxes and
17 penalties collected, and except that the retailer's discount
18 is not allowed for taxes paid on aviation fuel that are subject
19 to the revenue use requirements of 49 U.S.C. 47107(b) and 49
20 U.S.C. 47133), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6,
21 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and 14 of the Retailers'
22 Occupation Tax Act and all provisions of the Uniform Penalty
23 and Interest Act, as fully as if those provisions were set
24 forth herein.

25 Persons subject to any tax imposed under this subsection
26 may reimburse themselves for their seller's tax liability

1 under this subsection by separately stating the tax as an
2 additional charge, which charge may be stated in combination,
3 in a single amount, with State taxes that sellers are required
4 to collect under the Use Tax Act, in accordance with such
5 bracket schedules as the Department may prescribe.

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 order 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 business district retailers' occupation
13 tax fund or the Local Government Aviation Trust Fund, as
14 appropriate.

15 Except as otherwise provided in this paragraph, the
16 Department shall immediately pay over to the State Treasurer,
17 ex officio, as trustee, all taxes, penalties, and interest
18 collected under this subsection for deposit into the business
19 district retailers' occupation tax fund. Taxes and penalties
20 collected on aviation fuel sold on or after December 1, 2019,
21 shall be immediately paid over by the Department to the State
22 Treasurer, ex officio, as trustee, for deposit into the Local
23 Government Aviation Trust Fund. The Department shall only pay
24 moneys into the Local Government Aviation Trust Fund under
25 this Section for so long as the revenue use requirements of 49
26 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the

1 District.

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

10 Upon certification of the Department of Revenue as
11 provided in the Capital Area Tourism Authority Act, the
12 Comptroller shall order transferred, and the Treasurer shall
13 transfer, to the Capital Area Tourism Bond Revenue Fund the
14 local sales tax contribution, as applicable and as defined in
15 the Capital Area Tourism Authority Act, collected under this
16 subsection during the second preceding calendar month for
17 sales within a Capital Area Tourism District.

18 After the monthly ~~transfers~~ transfer to the STAR Bonds
19 Revenue Fund and the Capital Area Tourism Bond Revenue Fund,
20 on or before the 25th day of each calendar month, the
21 Department shall prepare and certify to the Comptroller the
22 disbursement of stated sums of money to named municipalities
23 from the business district retailers' occupation tax fund, the
24 municipalities to be those from which retailers have paid
25 taxes or penalties under this subsection to the Department
26 during the second preceding calendar month. The amount to be

1 paid to each municipality shall be the amount (not including
2 credit memoranda and not including taxes and penalties
3 collected on aviation fuel sold on or after December 1, 2019)
4 collected under this subsection during the second preceding
5 calendar month by the Department plus an amount the Department
6 determines is necessary to offset any amounts that were
7 erroneously paid to a different taxing body, and not including
8 an amount equal to the amount of refunds made during the second
9 preceding calendar month by the Department, less 2% of that
10 amount (except the amount collected on aviation fuel sold on
11 or after December 1, 2019), which shall be deposited into the
12 Tax Compliance and Administration Fund and shall be used by
13 the Department, subject to appropriation, to cover the costs
14 of the Department in administering and enforcing the
15 provisions of this subsection, on behalf of such municipality,
16 and not including any amount that the Department determines is
17 necessary to offset any amounts that were payable to a
18 different taxing body but were erroneously paid to the
19 municipality, and not including any amounts that are
20 transferred to the STAR Bonds Revenue Fund or the Capital Area
21 Tourism Bond Revenue Fund. Within 10 days after receipt by the
22 Comptroller of the disbursement certification to the
23 municipalities provided for in this subsection to be given to
24 the Comptroller by the Department, the Comptroller shall cause
25 the orders to be drawn for the respective amounts in
26 accordance with the directions contained in the certification.

1 The proceeds of the tax paid to municipalities under this
2 subsection shall be deposited into the Business District Tax
3 Allocation Fund by the municipality.

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

17 The Department of Revenue shall not administer or enforce
18 an ordinance imposing, discontinuing, or changing the rate of
19 the tax under this subsection, until the municipality also
20 provides, in the manner prescribed by the Department, the
21 boundaries of the business district and each address in the
22 business district in such a way that the Department can
23 determine by its address whether a business is located in the
24 business district. The municipality must provide this boundary
25 and address information to the Department on or before April 1
26 for administration and enforcement of the tax under this

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

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

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

7 Nothing in this subsection shall be construed to authorize
8 the municipality 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 this
11 State.

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

14 (c) If a tax has been imposed under subsection (b), a
15 Business District Service Occupation Tax shall also be imposed
16 upon all persons engaged, in the business district, in the
17 business of making sales of service, who, as an incident to
18 making those sales of service, transfer tangible personal
19 property within the business district, either in the form of
20 tangible personal property or in the form of real estate as an
21 incident to a sale of service. The tax shall be imposed at the
22 same rate as the tax imposed in subsection (b) and shall not
23 exceed 1% of the selling price of tangible personal property
24 so transferred within the business district, to be imposed
25 only in 0.25% increments. The tax may not be imposed on
26 tangible personal property taxed at the 1% rate under the

1 Service Occupation Tax Act (or at the 0% rate imposed under
2 this amendatory Act of the 102nd General Assembly). Beginning
3 December 1, 2019, this tax is not imposed on sales of aviation
4 fuel unless the tax revenue is expended for airport-related
5 purposes. If the District does not have an airport-related
6 purpose to which it dedicates aviation fuel tax revenue, then
7 aviation fuel is excluded from the tax. Each municipality must
8 comply with the certification requirements for airport-related
9 purposes under Section 2-22 of the Retailers' Occupation Tax
10 Act. For purposes of this Act, "airport-related purposes" has
11 the meaning ascribed in Section 6z-20.2 of the State Finance
12 Act. Beginning January 1, 2021, this tax is not imposed on
13 sales of aviation fuel for so long as the revenue use
14 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
15 binding on the District.

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

1 enforce this subsection; to collect all taxes and penalties
2 due under this subsection; to dispose of taxes and penalties
3 so collected in the manner hereinafter provided; and to
4 determine all rights to credit memoranda arising on account of
5 the erroneous payment of tax or penalty under this subsection.
6 In the administration of, and compliance with this subsection,
7 the Department and persons who are subject to this subsection
8 shall have the same rights, remedies, privileges, immunities,
9 powers and duties, and be subject to the same conditions,
10 restrictions, limitations, penalties, exclusions, exemptions,
11 and definitions of terms and employ the same modes of
12 procedure as are prescribed in Sections 2, 2a through 2d, 3
13 through 3-50 (in respect to all provisions therein other than
14 the State rate of tax), 4 (except that the reference to the
15 State shall be to the business district), 5, 7, 8 (except that
16 the jurisdiction to which the tax shall be a debt to the extent
17 indicated in that Section 8 shall be the municipality), 9
18 (except as to the disposition of taxes and penalties
19 collected, and except that the returned merchandise credit for
20 this tax may not be taken against any State tax, and except
21 that the retailer's discount is not allowed for taxes paid on
22 aviation fuel that are subject to the revenue use requirements
23 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 10, 11, 12 (except
24 the reference therein to Section 2b of the Retailers'
25 Occupation Tax Act), 13 (except that any reference to the
26 State shall mean the municipality), the first paragraph of

1 Section 15, and Sections 16, 17, 18, 19 and 20 of the Service
2 Occupation Tax Act and all provisions of the Uniform Penalty
3 and Interest Act, as fully as if those provisions were set
4 forth herein.

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

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

22 Except as otherwise provided in this paragraph, the
23 Department shall forthwith pay over to the State Treasurer,
24 ex-officio, as trustee, all taxes, penalties, and interest
25 collected under this subsection for deposit into the business
26 district retailers' occupation tax fund. Taxes and penalties

1 collected on aviation fuel sold on or after December 1, 2019,
2 shall be immediately paid over by the Department to the State
3 Treasurer, ex officio, as trustee, for deposit into the Local
4 Government Aviation Trust Fund. The Department shall only pay
5 moneys into the Local Government Aviation Trust Fund under
6 this Section for so long as the revenue use requirements of 49
7 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
8 District.

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

17 After the monthly transfer to the STAR Bonds Revenue Fund,
18 on or before the 25th day of each calendar month, the
19 Department shall prepare and certify to the Comptroller the
20 disbursement of stated sums of money to named municipalities
21 from the business district retailers' occupation tax fund, the
22 municipalities to be those from which suppliers and servicemen
23 have paid taxes or penalties under this subsection to the
24 Department during the second preceding calendar month. The
25 amount to be paid to each municipality shall be the amount (not
26 including credit memoranda and not including taxes and

1 penalties collected on aviation fuel sold on or after December
2 1, 2019) collected under this subsection during the second
3 preceding calendar month by the Department, less 2% of that
4 amount (except the amount collected on aviation fuel sold on
5 or after December 1, 2019), which shall be deposited into the
6 Tax Compliance and Administration Fund and shall be used by
7 the Department, subject to appropriation, to cover the costs
8 of the Department in administering and enforcing the
9 provisions of this subsection, and not including an amount
10 equal to the amount of refunds made during the second
11 preceding calendar month by the Department on behalf of such
12 municipality, and not including any amounts that are
13 transferred to the STAR Bonds Revenue Fund. Within 10 days
14 after receipt, by the Comptroller, of the disbursement
15 certification to the municipalities, provided for in this
16 subsection to be given to the Comptroller by the Department,
17 the Comptroller shall cause the orders to be drawn for the
18 respective amounts in accordance with the directions contained
19 in such certification. The proceeds of the tax paid to
20 municipalities under this subsection shall be deposited into
21 the Business District Tax Allocation Fund by the municipality.

22 An ordinance imposing or discontinuing the tax under this
23 subsection or effecting a change in the rate thereof shall
24 either (i) be adopted and a certified copy thereof filed with
25 the Department on or before the first day of April, whereupon
26 the Department, if all other requirements of this subsection

1 are met, shall proceed to administer and enforce this
2 subsection as of the first day of July next following the
3 adoption and filing; or (ii) be adopted and a certified copy
4 thereof filed with the Department on or before the first day of
5 October, whereupon, if all other conditions of this subsection
6 are met, the Department shall proceed to administer and
7 enforce this subsection as of the first day of January next
8 following the adoption and filing.

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

1 prescribed by the Department. The municipality must provide
2 this boundary change information or address change, addition,
3 or deletion to the Department on or before April 1 for
4 administration and enforcement by the Department of the change
5 beginning on the following July 1 and on or before October 1
6 for administration and enforcement by the Department of the
7 change beginning on the following January 1. The retailers in
8 the business district shall be responsible for charging the
9 tax imposed under this subsection. If a retailer is
10 incorrectly included or excluded from the list of those
11 required to collect the tax under this subsection, both the
12 Department of Revenue and the retailer shall be held harmless
13 if they reasonably relied on information provided by the
14 municipality.

15 A municipality that imposes the tax under this subsection
16 must submit to the Department of Revenue any other information
17 as the Department may require for the administration and
18 enforcement of the tax.

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

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

26 (c-5) If, on January 1, 2025, a unit of local government

1 has in effect a tax under this Section, or if, after January 1,
2 2025, a unit of local government imposes a tax under this
3 Section, then that tax applies to leases of tangible personal
4 property in effect, entered into, or renewed on or after that
5 date in the same manner as the tax under this Section and in
6 accordance with the changes made by this amendatory Act of the
7 103rd General Assembly.

8 (d) By ordinance, a municipality that has designated a
9 business district under this Law may impose an occupation tax
10 upon all persons engaged in the business district in the
11 business of renting, leasing, or letting rooms in a hotel, as
12 defined in the Hotel Operators' Occupation Tax Act, at a rate
13 not to exceed 1% of the gross rental receipts from the renting,
14 leasing, or letting of hotel rooms within the business
15 district, to be imposed only in 0.25% increments, excluding,
16 however, from gross rental receipts the proceeds of renting,
17 leasing, or letting to permanent residents of a hotel, as
18 defined in the Hotel Operators' Occupation Tax Act, and
19 proceeds from the tax imposed under subsection (c) of Section
20 13 of the Metropolitan Pier and Exposition Authority Act.

21 The tax imposed by the municipality under this subsection
22 and all civil penalties that may be assessed as an incident to
23 that tax shall be collected and enforced by the municipality
24 imposing the tax. The municipality shall have full power to
25 administer and enforce this subsection, to collect all taxes
26 and penalties due under this subsection, to dispose of taxes

1 and penalties so collected in the manner provided in this
2 subsection, and to determine all rights to credit memoranda
3 arising on account of the erroneous payment of tax or penalty
4 under this subsection. In the administration of and compliance
5 with this subsection, the municipality and persons who are
6 subject to this subsection shall have the same rights,
7 remedies, privileges, immunities, powers, and duties, shall be
8 subject to the same conditions, restrictions, limitations,
9 penalties, and definitions of terms, and shall employ the same
10 modes of procedure as are employed with respect to a tax
11 adopted by the municipality under Section 8-3-14 of this Code.

12 Persons subject to any tax imposed under the authority
13 granted in this subsection may reimburse themselves for their
14 tax liability for that tax by separately stating that tax as an
15 additional charge, which charge may be stated in combination,
16 in a single amount, with State taxes imposed under the Hotel
17 Operators' Occupation Tax Act, and with any other tax.

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

22 The proceeds of the tax imposed under this subsection
23 shall be deposited into the Business District Tax Allocation
24 Fund.

25 (e) Obligations secured by the Business District Tax
26 Allocation Fund may be issued to provide for the payment or

1 reimbursement of business district project costs. Those
2 obligations, when so issued, shall be retired in the manner
3 provided in the ordinance authorizing the issuance of those
4 obligations by the receipts of taxes imposed pursuant to
5 subsections (10) and (11) of Section 11-74.3-3 and by other
6 revenue designated or pledged by the municipality. A
7 municipality may in the ordinance pledge, for any period of
8 time up to and including the dissolution date, all or any part
9 of the funds in and to be deposited in the Business District
10 Tax Allocation Fund to the payment of business district
11 project costs and obligations. Whenever a municipality pledges
12 all of the funds to the credit of a business district tax
13 allocation fund to secure obligations issued or to be issued
14 to pay or reimburse business district project costs, the
15 municipality may specifically provide that funds remaining to
16 the credit of such business district tax allocation fund after
17 the payment of such obligations shall be accounted for
18 annually and shall be deemed to be "surplus" funds, and such
19 "surplus" funds shall be expended by the municipality for any
20 business district project cost as approved in the business
21 district plan. Whenever a municipality pledges less than all
22 of the monies to the credit of a business district tax
23 allocation fund to secure obligations issued or to be issued
24 to pay or reimburse business district project costs, the
25 municipality shall provide that monies to the credit of the
26 business district tax allocation fund and not subject to such

1 pledge or otherwise encumbered or required for payment of
2 contractual obligations for specific business district project
3 costs shall be calculated annually and shall be deemed to be
4 "surplus" funds, and such "surplus" funds shall be expended by
5 the municipality for any business district project cost as
6 approved in the business district plan.

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

18 Without limiting the foregoing in this Section, the
19 municipality may further secure obligations secured by the
20 business district tax allocation fund with a pledge, for a
21 period not greater than the term of the obligations and in any
22 case not longer than the dissolution date, of any part or any
23 combination of the following: (i) net revenues of all or part
24 of any business district project; (ii) taxes levied or imposed
25 by the municipality on any or all property in the
26 municipality, including, specifically, taxes levied or imposed

1 by the municipality in a special service area pursuant to the
2 Special Service Area Tax Law; (iii) the full faith and credit
3 of the municipality; (iv) a mortgage on part or all of the
4 business district project; or (v) any other taxes or
5 anticipated receipts that the municipality may lawfully
6 pledge.

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

1 be deposited into such funds or accounts directly to such
2 trustee, be subject to such terms of redemption with or
3 without premium, and be sold at such price, all as the
4 corporate authorities shall determine. No referendum approval
5 of the electors shall be required as a condition to the
6 issuance of obligations pursuant to this Law except as
7 provided in this Section.

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

1 within which the petition must be filed; and (iii) the date of
2 the prospective referendum. The municipal clerk shall provide
3 a petition form to any individual requesting one.

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

25 The ordinance authorizing the obligations may provide that
26 the obligations shall contain a recital that they are issued

1 pursuant to this Law, which recital shall be conclusive
2 evidence of their validity and of the regularity of their
3 issuance.

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

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

22 A municipality may also issue its obligations to refund,
23 in whole or in part, obligations theretofore issued by the
24 municipality under the authority of this Law, whether at or
25 prior to maturity. However, the last maturity of the refunding
26 obligations shall not be expressed to mature later than the

1 dissolution date.

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

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

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

16 (f) When business district project costs, including,
17 without limitation, all obligations paying or reimbursing
18 business district project costs have been paid, any surplus
19 funds then remaining in the Business District Tax Allocation
20 Fund shall be distributed to the municipal treasurer for
21 deposit into the general corporate fund of the municipality.
22 Upon payment of all business district project costs and
23 retirement of all obligations paying or reimbursing business
24 district project costs, but in no event more than 23 years
25 after the date of adoption of the ordinance imposing taxes
26 pursuant to subsection (10) or (11) of Section 11-74.3-3, the

1 municipality shall adopt an ordinance immediately rescinding
2 the taxes imposed pursuant to subsection (10) or (11) of
3 Section 11-74.3-3.

4 (Source: P.A. 102-700, eff. 4-19-22; 103-592, eff. 1-1-25.)

5 ARTICLE 10

6 Section 10-1. Short title. This Article may be cited as
7 the Capital City Downtown Medical District Act. References in
8 this Article to "this Act" mean this Article.

9 Section 10-5. Findings. The General Assembly finds that
10 Springfield's distinctive role as Illinois' capital, a
11 regional medical destination, the home of President Abraham
12 Lincoln's Presidential Library and Museum, and a National
13 Historic Site warrants strengthened, structured collaboration
14 anchored by State government to advance medical,
15 entertainment, educational, legal, and public policy
16 priorities in the District. State and local governmental
17 bodies should encourage the leveraging of the District's
18 proximity to State government to support healthcare, civic,
19 legal, policy, and professional education activities that
20 advance the public benefit of all Illinoisans through public
21 service, workforce development, and downtown vitality.

22 Section 10-7. Definition. As used in this Act, unless the

1 context clearly requires otherwise, "District" means the
2 Capital City Downtown Medical District.

3 Section 10-10. Creation of District. There is created in
4 the City of Springfield a special development district to be
5 known as the Capital City Downtown Medical District, whose
6 boundaries are 11th Street on the east, North Grand Avenue on
7 the north, Walnut Street on the west, and South Grand Avenue on
8 the south, and which excludes:

9 (1) all local, State, and federal government properties;
10 and

11 (2) the area bounded by Washington Street on the north,
12 Third Street on the east, Cook Street on the South, and Walnut
13 Street on the west.

14 The District is created to help build and sustain a
15 vibrant and thriving downtown zone in the State's capital city
16 by encouraging economic development, by increasing the number
17 of people who reside, who are employed, who visit, and who
18 study within the District, and by increasing economic activity
19 in the heart of downtown Springfield through commercial
20 development, including mixed-use housing developments,
21 workforce housing, student housing, and middle-income housing
22 within walking distance of government facilities, healthcare
23 facilities, commercial facilities, and educational facilities
24 in and near the District. The District aims to support
25 revitalization in key sectors, including, but not limited to,

1 healthcare, education, research, technology, housing, retail
2 merchandising, restaurants, arts and culture, tourism,
3 historic preservation and public infrastructure, and to
4 improve and provide for the management of land and facilities
5 within the District.

6 Section 10-15. Capital City Downtown Medical District
7 Commission.

8 (a) There is created a body politic and corporate under
9 the corporate name of the Capital City Downtown Medical
10 District Commission whose general purpose, in addition to and
11 not in limitation of those purposes and powers set forth in
12 this Act, is to:

13 (1) maintain the proper surroundings of and within the
14 District in order to attract, stabilize, and retain within
15 the District facilities, buildings, enterprises, and other
16 establishments permitted under this Act;

17 (2) provide for the orderly creation, maintenance,
18 development, and expansion of (i) facilities, buildings,
19 enterprises, and other establishments permitted under this
20 Act and (ii) public infrastructure related to the use and
21 enjoyment of those facilities, buildings, enterprises, and
22 other establishments;

23 (3) convene dialogue among leaders in the public and
24 private sectors on topics and issues associated with
25 training in the delivery of services and related industry

1 in the District's program area;

2 (4) provide support for the attraction and creation of
3 new businesses and new jobs within the District;

4 (5) maintain the proper surroundings for a medical
5 center and a related technology center in order to
6 attract, stabilize, and retain within the District
7 hospitals, clinics, research facilities, educational
8 facilities, or other facilities permitted under this Act;
9 and

10 (6) employ agents and employees necessary to carry out
11 its purposes.

12 (b) The Commission has perpetual succession and the power
13 to contract and be contracted with, to sue and be sued, except
14 in actions sounding in tort, to plead and be impleaded, to have
15 and use a common seal, and to alter the same at pleasure. All
16 actions sounding in tort against the Commission shall be
17 prosecuted in the Court of Claims. The principal office of the
18 Commission shall be in the City of Springfield.

19 (c) The Commission shall consist of the following members:

20 (1) 5 members appointed by the Governor, with the
21 advice and consent of the Senate;

22 (2) 3 members appointed by the Mayor of Springfield,
23 with the advice and consent of the Springfield City
24 Council; and

25 (3) 3 members appointed by the Chairperson of the
26 County Board of Sangamon County.

1 One of each of the 3 members appointed by the Mayor of
2 Springfield and by the Chairperson of the County Board of
3 Sangamon County shall be a representative of a recognized
4 neighborhood organization that has a legitimate interest in
5 the development and improvement of the District, as determined
6 by the Mayor of the City of Springfield and the Chairperson of
7 the County Board of Sangamon County, respectively. The initial
8 members of the Commission appointed by the Governor shall be
9 appointed for terms ending, respectively, on the second,
10 third, fourth, fifth, and sixth anniversaries of their
11 appointments. The initial members appointed by the Mayor of
12 Springfield and by the Chairperson of the County Board of
13 Sangamon County shall be appointed for terms ending,
14 respectively, on the second, third, and fourth anniversaries
15 of their appointments. Thereafter, all the members shall be
16 appointed to hold office for a term of 5 years and until their
17 successors are appointed as provided in this Act.

18 (d) Any vacancy in the membership of the Commission
19 occurring by reason of the death, resignation,
20 disqualification, removal, or inability or refusal to act of
21 any of the members of the Commission shall be filled by the
22 authority that had appointed the particular member. The
23 authority that appointed the particular member shall appoint a
24 replacement to fill the vacancy for the unexpired term of
25 office of that particular member. A vacancy caused by the
26 expiration of the period for which the member was appointed

1 shall be filled by a new appointment for a term of 5 years from
2 the date of the expiration of the prior 5-year term
3 notwithstanding when the appointment is actually made. The
4 Commission shall obtain, under the provisions of the Personnel
5 Code, such personnel as the Commission shall deem advisable to
6 carry out the purposes of this Act and the work of the
7 Commission.

8 (e) The Commission shall hold regular meetings annually
9 for the election of a President, Vice-President, Secretary,
10 and Treasurer from among its members, for the adoption of a
11 budget, and for such other business as may properly come
12 before it. The Commission shall establish the duties and
13 responsibilities of its officers by rule. The President or any
14 4 members of the Commission may call special meetings of the
15 Commission. Each Commissioner shall take an oath of office for
16 the faithful performance of his or her duties. The Commission
17 may not transact business at a meeting of the Commission
18 unless there is a quorum consisting of at least 6
19 Commissioners present at the meeting. Meetings may be held by
20 telephone conference or by other means through which all
21 persons participating in the meeting can communicate with each
22 other.

23 (f) The Commission shall submit to the General Assembly,
24 not later than March 1 of each odd-numbered year, a detailed
25 report covering its operations for the 2 preceding calendar
26 years and a statement of its program for the next 2 years. The

1 requirement for reporting to the General Assembly shall be
2 satisfied by filing copies of the report as required by
3 Section 3.1 of the General Assembly Organization Act, and by
4 filing such additional copies with the State Government Report
5 Distribution Center for the General Assembly as is required
6 under paragraph (t) of Section 7 of the State Library Act.

7 (g) The Auditor General shall conduct audits of the
8 Commission in the same manner as the Auditor General conducts
9 audits of State agencies under the Illinois State Auditing
10 Act.

11 (h) Neither the Commission nor the District has any power
12 to tax.

13 (i) The Commission is a public body and subject to the Open
14 Meetings Act and the Freedom of Information Act.

15 Section 10-20. Grants; loans; contracts. The Commission
16 may apply for and accept grants, loans, or appropriations from
17 the State of Illinois, the federal government, any State or
18 federal agency or instrumentality, any unit of local
19 government, or any other person or entity to be used for any of
20 the purposes of the District. The Commission may enter into
21 any agreement with the State of Illinois, the federal
22 government, any State or federal instrumentality, any unit of
23 local government, or any other person or entity in relation to
24 the grants, matching grants, loans, or appropriations. The
25 Commission also may, by contractual agreement, accept and

1 collect assessments or fees from entities who enter into a
2 contractual agreement for District enhancement and
3 improvements, common area shared services, shared facilities,
4 or other activities or expenditures in furtherance of the
5 purposes of this Act. The Commission may provide assistance,
6 including grants, loans, land conveyances, and other
7 incentives to entities, including, but not limited to,
8 neighborhood organizations, to induce development and
9 revitalization consistent with this Act and for the purpose of
10 benefiting the community. The Commission may also provide
11 programmatic assistance, operational assistance, or facilities
12 to support academic, professional, and training programs
13 located within the District if it finds that such support
14 advances the purposes of this Act.

15 Section 10-25. Property; acquisition. The Commission may
16 acquire the fee simple title to real property lying within the
17 District and personal property required for its purposes, by
18 gift, donation, purchase, or otherwise. Title shall be taken
19 in the corporate name of the Commission. The Commission may
20 acquire, by lease or other means, any real property lying
21 within the District and personal property found by the
22 Commission to be necessary for its purposes and to which the
23 Commission finds that it need not acquire the fee simple title
24 for carrying out of those purposes. The Commission shall hold
25 a public hearing in accordance with Section 10-80 of this Act

1 before acquiring the title to property. All real and personal
2 property within the District, except that owned and used for
3 purposes authorized under this Act by medical institutions or
4 allied educational institutions, hospitals, dispensaries,
5 clinics, dormitories or homes for nurses, doctors, students,
6 instructors, or other officers or employees of those
7 institutions located in the District, or any real property
8 that is used for offices or for recreational purposes in
9 connection with those institutions, or any improved
10 residential property within a currently effective historical
11 district properly designated under a federal statute or a
12 State or local statute that has been certified by the
13 Secretary of the Interior to the Secretary of the Treasury as
14 containing criteria that will substantially achieve the
15 purpose of preserving and rehabilitating buildings of
16 historical significance to the district, may be acquired by
17 the Commission in its corporate name under the provisions for
18 the exercise of the right of eminent domain under the Eminent
19 Domain Act. The Commission may undertake environmental
20 remediation, demolition, site preparation, interim site
21 management, and other predevelopment activities necessary to
22 prepare property for redevelopment, transfer, or related
23 activities. The Commission has no quick-take powers, no zoning
24 powers, and no power to establish or enforce building codes.
25 The Commission may not acquire any property pursuant to this
26 Section before a comprehensive master plan has been approved

1 under Section 10-75.

2 Section 10-30. Construction. After a public hearing in
3 accordance with Section 10-80 of this Act, the Commission may,
4 in its corporate capacity, construct or cause to be
5 constructed within the District, any building, structure, or
6 other ancillary or related facilities that the Commission may,
7 from time to time, determine are to be established and
8 operated (i) for the carrying out of any aspect of the
9 Commission's purposes as set forth in this Act or (ii) for any
10 uses the Commission shall determine will support and nurture
11 facilities and uses permitted by this Act. All such structures
12 and improvements shall be erected and constructed in
13 accordance with the provisions of the Illinois Procurement
14 Code that apply to State agencies. No construction may be
15 undertaken pursuant to this Section before a comprehensive
16 master plan has been approved under Section 10-75.

17 Section 10-35. Relocation assistance. The Commission shall
18 provide relocation assistance to persons and entities
19 displaced by the Commission's acquisition of property and
20 improvement of the District. Relocation assistance shall not
21 be less than the amount provided under the federal Uniform
22 Relocation Assistance and Real Property Acquisition Policies
23 Act of 1970 and the regulations under that Act, including the
24 eligibility criteria. The Commission may enter into long-term

1 development, land-use, or operating agreements with
2 institutions, including hospitals, universities, State
3 agencies, or nonprofit organizations. Relocation assistance
4 may include assistance with the moving of a residential unit
5 to a new location, and the Commission may develop, own, lease,
6 sublease, or manage facilities used for academic instruction,
7 professional education, or research, including facilities
8 owned or operated by colleges, universities, or their
9 affiliates. The Commission shall establish a single point of
10 contact for all relocation assistance under this Section.

11 Section 10-40. Bonds. To obtain the funds necessary for
12 financing the acquisition, construction, maintenance, and
13 rehabilitation of facilities and equipment within the
14 District, and for the operation of the District as set forth in
15 this Act, the Commission may borrow money from any public or
16 private agency, department, corporation, or person. In
17 evidence of and as security for funds borrowed, the Commission
18 may issue revenue bonds in its corporate capacity to be
19 payable from the revenues derived from the operation of the
20 institutions or buildings owned, leased, or operated by or on
21 behalf of the Commission, but the bonds shall in no event
22 constitute an indebtedness of the Commission or a claim
23 against the property of the Commission. The bonds may be
24 issued in such denominations as may be expedient, in such
25 amounts, and at such rates of interest as the Commission shall

1 deem necessary to provide sufficient funds to pay all the
2 costs authorized under this Section. The bonds shall be
3 executed by the President of the Commission, attested by the
4 Secretary, and sealed with the Commission's corporate seal. If
5 either of those officers of the Commission who shall have
6 signed or attested any of the bonds shall have ceased to be
7 such officer before delivery of the bonds, the signature of
8 the officer shall be valid and sufficient to the same effect as
9 if the officer had remained in office at the time of delivery.
10 The Commission shall furnish the State Comptroller with a
11 record of all bonds issued under this Act.

12 Section 10-45. Power to sell or lease. The Commission may
13 sell, convey, transfer, or lease, at fair market value, any
14 title or interest in real property owned by it to any person or
15 persons, to be used, subject to the restrictions of this Act,
16 for the purposes stated in this Act, for the purpose of serving
17 persons using the facilities offered within the District, or
18 for the carrying out of any aspect of the Commission's
19 purposes as set forth in Section 10-15 of this Act, subject to
20 the restrictions as to the use of the real property as the
21 Commission shall determine will carry out the purposes of this
22 Act. To assure that the use of the real property so sold or
23 leased is in accordance with the provisions of this Act, the
24 Commission shall inquire into and satisfy itself concerning
25 the financial ability of the purchaser to complete the project

1 for which the real property is sold or leased. The purchaser or
2 lessee shall submit, in writing, a plan to the Commission of
3 the purchaser's or lessee's ability to complete the project
4 for which the real property is sold or leased. Under the
5 required plan, the purchaser or lessee shall undertake (1) to
6 use the land for the purposes designated in the plan so
7 presented; (2) to commence and complete the construction of
8 the buildings or other structures to be included in the
9 project within the time the Commission fixes as reasonable;
10 and (3) to comply with such other conditions as the Commission
11 shall determine are necessary to carry out the project. All
12 conveyances and leases authorized in this Section shall be on
13 condition that in the event the use of property is for other
14 purposes than prescribed in this Act, or there is nonuse for a
15 period of one year, title to the property shall revert to the
16 Commission. All conveyances and leases made by the Commission
17 to any corporation or person for the use of serving the
18 residents or any person using the facilities offered within
19 the District shall be on condition that in the event of a
20 violation of any of the restrictions as to the use of the
21 property according to this Act, and the Commission's
22 determinations of projects that will carry out the purposes of
23 this Act, title to the property shall revert to the
24 Commission. If, however, the Commission finds that financing
25 necessary for the acquisition or lease of any real estate or
26 for the construction or improvement of any building to be used

1 for purposes prescribed in this Act cannot be obtained if
2 title to the land, building, or improvement is subject to such
3 a reverter provision, the Commission may cause the real
4 property to be conveyed free of a reverter provision, provided
5 that at least 7 members of the Commission vote in favor
6 thereof. The finding that the title shall be conveyed free of a
7 reverter provision shall be made at a public hearing in
8 accordance with Section 10-80 of this Act and notice provided
9 in accordance with Section 10-50 of this Act. The Commission
10 may also provide, in the conveyances, leases, or other
11 documentation, provisions for notice of such violations or
12 default and the cure thereof for the benefit of any lender or
13 mortgagee as the Commission shall determine are appropriate.
14 If, at a regularly scheduled meeting, the Commission resolves
15 that a parcel of real estate leased by it, or in which it has
16 sold the fee simple title or any lesser estate, is not being
17 used for the purposes prescribed in this Act or has been in
18 nonuse for a period of one year, the Commission may file a
19 lawsuit in the Circuit Court of Sangamon County to enforce the
20 terms of the sale or lease. If a reverter of title to any
21 property is ordered by the court under the terms of this Act,
22 the interest of the Commission shall be subject to any
23 existing valid mortgage or trust deed in the nature of a
24 mortgage, but if the title is acquired through foreclosure of
25 that mortgage or trust deed or by deed in lieu of foreclosure
26 of that mortgage or trust deed, then the title to the property

1 shall not revert, but shall be subject to the restrictions as
2 to use, but not any penalty for nonuse contained in this Act
3 with respect to any mortgagee in possession or its successor
4 or assigns. No conveyance of real property shall be executed
5 by the Commission without the prior written approval of the
6 Governor. The Commission may not sell, convey, transfer, or
7 lease any property pursuant to this Section before a
8 comprehensive master plan has been approved under Section
9 10-75.

10 Section 10-50. Notice. Before holding any public hearing
11 prescribed in Section 10-45 of this Act, or any meeting
12 regarding the passage of any resolution to file a lawsuit, the
13 Commission shall give notice to the grantee or lessee, or his
14 or her legal representatives, successors, or assigns, of the
15 time and place of the proceeding. The notice shall be
16 accompanied by a statement signed by the Secretary of the
17 Commission, or by any person authorized by the Commission to
18 sign the same, setting forth any act or things done or omitted
19 to be done in violation, or claimed to be in violation, of any
20 restriction as to the use of the property, whether the
21 restriction be prescribed in any of the terms of this Act or by
22 any restriction as to the use of the property determined by the
23 Commission under the terms of this Act. The notice of the time
24 and place fixed for the proceeding shall also be given to such
25 person or persons as the Commission shall deem necessary. The

1 notice may be given by registered mail, addressed to the
2 grantee, lessee, or legal representatives, successors, or
3 assigns, at the last known address of the grantee, lessee, or
4 legal representatives, successors, or assigns.

5 Section 10-55. Rules. The Commission may adopt reasonable
6 and proper rules, in accordance with the Illinois
7 Administrative Procedure Act, relative to the exercise of its
8 powers, and proper rules to govern its proceedings, to
9 regulate the mode and manner of all hearings held by it or at
10 its direction, and to alter and amend those rules.

11 Section 10-60. Official documents. Copies of all official
12 documents, findings, and orders of the Commission, certified
13 by a Commissioner or by the Secretary of the Commission to be
14 true copies of the originals, and under the official seal of
15 the Commission, shall be evidence in like manner as the
16 originals.

17 Section 10-65. Judicial review. All final administrative
18 decisions of the Commission shall be subject to judicial
19 review pursuant to the provisions of the Administrative Review
20 Law, and all amendments and modifications thereof, and the
21 rules adopted pursuant thereto. The term "administrative
22 decision" is defined as in Section 3-101 of the Code of Civil
23 Procedure. Any party may obtain judicial review of a final

1 order or administrative decision of the Commission in the
2 Circuit Court of Sangamon County only under and in accordance
3 with the provisions of the Administrative Review Law and its
4 adopted rules. The Circuit Court shall take judicial notice of
5 all the rules of practice and procedure of the Commission.

6 Section 10-70. Parks. The Commission may set apart any
7 part of the District as a park, except those areas owned,
8 operated, or used for purposes authorized under this Act by
9 organizations or institutions engaged in the delivery or
10 conduct of health care services, education, or research. The
11 Commission may construct, control, and maintain the same, or
12 may provide by contract with the Springfield Park District,
13 the City of Springfield, or the Department of Natural
14 Resources, as applicable, for the construction, control, and
15 maintenance of any area within the District set apart as a
16 park.

17 Section 10-75. Master plan; improvement and management of
18 District. The Commission shall approve a comprehensive master
19 plan for the orderly development and management of all
20 property within the District. The master plan, and any
21 amendment to the master plan, shall only take effect once
22 delivered to the Springfield City Council. The Commission
23 shall take the actions permitted to be taken by it under this
24 Act as it may determine are appropriate to provide conditions

1 most favorable for the special care and treatment of the sick
2 and injured and for the study of disease and for any other
3 purpose of this Act. In the master plan, the Commission may
4 provide for shared services and facilities within the District
5 for the accredited higher education institutions and the
6 licensed non-profit acute care hospitals within the District.

7 Section 10-80. Public hearing. The Commission shall
8 conduct a public hearing prior to either (i) acquiring real or
9 personal property within the District through Section 10-25 of
10 this Act, (ii) constructing any building or structure under
11 Section 10-30 of this Act, (iii) conveying property under
12 Section 10-45 of this Act, or (iv) approving a comprehensive
13 master plan under Section 10-75 of this Act. The Commission
14 shall also conduct a public hearing whenever it is otherwise
15 required by law to do so, and may conduct a public hearing
16 whenever it may elect to do so. The Commission shall conduct
17 the public hearing called by it in accordance with the
18 requirements of the law mandating it, if any, or in accordance
19 with the provisions of this Section if either the law
20 mandating it is silent as to the procedures for its holding or
21 if the Commission elects to hold a public hearing in the
22 absence of any law mandating it. In the absence of any law, or
23 of any procedures in any law, mandating the holding of a public
24 hearing, the Commission may authorize a Commissioner or other
25 person of legal age to conduct a hearing. The Commissioner or

1 other authorized person has the power to administer oaths and
2 affirmations, take the testimony of witnesses, take and
3 receive the production of papers, books, records, accounts,
4 and documents, receive pertinent evidence, and certify the
5 record of the hearing. The record of the hearing shall become
6 part of the Commission's record. Notice of the time, place,
7 and purpose of the hearing shall be given by a single
8 publication notice in a secular newspaper of general
9 circulation in the City of Springfield at least 10 days before
10 the date of the hearing.

11 Section 10-85. Jurisdiction. This Act shall not be
12 construed to limit the jurisdiction of the City of Springfield
13 to territory outside the limits of the District nor to impair
14 any power now possessed by or hereafter granted to the City of
15 Springfield or to cities generally. Property owned by and
16 exclusively used by the Commission shall be exempt from
17 taxation.

18 Section 10-90. Disposition of money; income fund. All
19 money received by the Commission from the sale or lease of any
20 property, in excess of the amount expended by the Commission
21 for authorized purposes under this Act or as may be necessary
22 to satisfy the obligation of any revenue bond issued pursuant
23 to Section 10-40, shall be deposited into the Capital City
24 Downtown Medical District Income Fund, a special fund created

1 in the State treasury. The Commission may use all money
2 received as rentals for the purposes of planning, acquisition,
3 and development of property within the District, for the
4 operation, maintenance, and improvement of property of the
5 Commission, and for all purposes and powers set forth in this
6 Act. All moneys held pursuant to this Section shall be
7 maintained in a depository approved by the State Treasurer.
8 The Auditor General shall, at least biennially, audit or cause
9 to be audited all records and accounts of the Commission
10 pertaining to the operation of the District.

11 Section 10-95. Assumption. As allowable under State or
12 federal law, any and all assets, holdings, contracts and
13 agreements of the Mid-Illinois Medical District or
14 Mid-Illinois Medical District Commission established under the
15 Mid-Illinois Medical District Act shall hereby be conveyed or
16 assigned to the Capital City Downtown Medical District or the
17 Capital City Downtown Medical District Commission established
18 under this Act.

19 Section 10-900. The Illinois Income Tax Act is amended by
20 adding Sections 221.5 and 221.6 as follows:

21 (35 ILCS 5/221.5 new)

22 Sec. 221.5. Rehabilitation costs; qualified historic
23 properties; Capital City Downtown Medical District.

1 (a) As used in this Section:

2 "Phased rehabilitation" means a project that is completed
3 in phases, as defined under Section 47 of the federal Internal
4 Revenue Code and pursuant to National Park Service regulations
5 at 36 C.F.R. 67.

6 "Placed in service" means the date when the property is
7 placed in a condition or state of readiness and availability
8 for a specifically assigned function as defined under Section
9 47 of the federal Internal Revenue Code and federal Treasury
10 Regulation Sections 1.46 and 1.48.

11 "Qualified expenditure" means all the costs and expenses
12 defined as qualified rehabilitation expenditures under Section
13 47 of the federal Internal Revenue Code that were incurred in
14 connection with a qualified historic structure.

15 "Qualified historic structure" means a certified historic
16 structure as defined under Section 47(c)(3) of the federal
17 Internal Revenue Code.

18 "Qualified rehabilitation plan" means a project that is
19 approved by the Department of Natural Resources and the
20 National Park Service as being consistent with the United
21 States Secretary of the Interior's Standards for
22 Rehabilitation.

23 "Qualified taxpayer" means the owner of the qualified
24 historic structure or any other person who qualifies for the
25 federal rehabilitation credit allowed by Section 47 of the
26 federal Internal Revenue Code with respect to that qualified

1 historic structure.

2 (b) For taxable years beginning on or after January 1,
3 2027, there shall be allowed a tax credit against the tax
4 imposed by subsections (a) and (b) of Section 201 of this Act
5 in an aggregate amount equal to 25% of the qualified
6 expenditures incurred by a qualified taxpayer in the
7 restoration and preservation of a qualified historic structure
8 located within the bounds of the Capital City Downtown Medical
9 District pursuant to a qualified rehabilitation plan, provided
10 that the total amount of such expenditures must (i) equal
11 \$5,000 or more and (ii) exceed the adjusted basis of the
12 qualified historic structure on the first day the qualified
13 rehabilitation plan begins. For any rehabilitation project,
14 regardless of duration or number of phases, the project's
15 compliance with items (i) and (ii) shall be determined based
16 on the aggregate amount of qualified expenditures for the
17 entire project and may include expenditures incurred under
18 subsection (a), this subsection, or both subsection (a) and
19 this subsection. If the qualified rehabilitation plan spans
20 multiple years, the aggregate credit for the entire project
21 shall be allowed in the last taxable year, except for phased
22 rehabilitation projects, which may receive credits upon
23 completion of each phase. Before obtaining the first phased
24 credit, the total amount of such expenditures must meet the
25 requirements of items (i) and (ii) and the rehabilitated
26 portion of the qualified historic structure must be placed in

1 service.

2 If the taxpayer is a partnership or subchapter S
3 corporation, the credit shall be allowed to the partners or
4 shareholders in accordance with the provisions of Section 251.

5 (c) The credit or credits may not reduce the taxpayer's
6 liability to less than zero. If the amount of the credit or
7 credits exceeds the taxpayer's liability, the excess may be
8 carried forward and applied against the taxpayer's liability
9 in the 5 taxable years following the excess credit year. The
10 credit or credits shall be applied to the earliest year for
11 which there is a tax liability. If there are credits from more
12 than one taxable year that are available to offset a
13 liability, the earlier credit shall be applied first.

14 (d) To obtain a tax credit pursuant to this Section, the
15 taxpayer must apply to the Department of Natural Resources.
16 The Department of Natural Resources shall determine the amount
17 of eligible rehabilitation costs and expenses within 45 days
18 of receipt of a complete application. The taxpayer must submit
19 a certification of costs prepared by an independent certified
20 public accountant that certifies (i) the project expenses,
21 (ii) whether those expenses are qualified expenditures, and
22 (iii) that the qualified expenditures exceed the adjusted
23 basis of the qualified historic structure on the first day the
24 qualified rehabilitation plan commenced. The Department of
25 Natural Resources is authorized, but not required, to accept
26 this certification of costs to determine the amount of

1 qualified expenditures and the amount of the credit. The
2 Department of Natural Resources shall provide guidance as to
3 the minimum standards to be followed in the preparation of the
4 certification. The Department of Natural Resources and the
5 National Park Service shall determine whether the
6 rehabilitation is consistent with the United States Secretary
7 of the Interior's Standards for Rehabilitation.

8 (e) Upon completion of the project and approval of the
9 complete application, the Department of Natural Resources
10 shall issue a single certificate in the amount of the eligible
11 credits equal to 25% of the qualified expenditures incurred by
12 the taxpayer during the eligible taxable years, as defined in
13 subsection (b), excepting any phased credits issued prior to
14 the eligible taxable year under subsection (b). At the time
15 the certificate is issued, an issuance fee up to the maximum
16 amount of 2% of the amount of the credits issued by the
17 certificate may be collected from the applicant to administer
18 the provisions of this Section. If collected, this issuance
19 fee shall be deposited into the Historic Property
20 Administrative Fund, a special fund created in the State
21 treasury. Subject to appropriation, moneys in the Historic
22 Property Administrative Fund shall be provided to the
23 Department of Natural Resources as reimbursement for the costs
24 associated with administering this Section.

25 (f) The credit shall be claimed for the taxable year in
26 which the certificate is issued. The taxpayer must attach the

1 certificate to the tax return on which the credits are to be
2 claimed.

3 (g) Subject to appropriation, moneys in the Historic
4 Property Administrative Fund shall be used, on a biennial
5 basis on and after June 30, 2029, to hire a qualified third
6 party to prepare a biennial report to assess the overall
7 economic impact to the State from the qualified rehabilitation
8 projects under this Section completed in that fiscal year and
9 in previous fiscal years. The overall economic impact shall
10 include at least: (1) the direct and indirect or induced
11 economic impacts of completed projects; (2) temporary,
12 permanent, and construction jobs created; (3) sales, income,
13 and property tax generation before construction, during
14 construction, and after completion; and (4) indirect
15 neighborhood impact after completion. The report shall be
16 submitted to the Governor and the General Assembly. The report
17 to the General Assembly shall be filed with the Clerk of the
18 House of Representatives and the Secretary of the Senate in
19 electronic form only, in the manner that the Clerk and the
20 Secretary shall direct.

21 (h) The Department of Natural Resources may adopt rules to
22 implement this Section in addition to the rules expressly
23 authorized in this Section.

24 (i) This Section is exempt from the provisions of Section
25 250.

1 (35 ILCS 5/221.6 new)

2 Sec. 221.6. Capital city construction jobs credit.

3 (a) As used in this Section:

4 "Capital city construction jobs credit" means:

5 (1) an amount equal to 50% of the incremental income
6 tax attributable to capital city construction employees
7 employed on a capital city construction jobs project not
8 located in an underserved area; or

9 (2) an amount equal to 75% of the incremental income
10 tax attributable to capital city construction employees
11 employed on a capital city construction jobs project
12 located in an underserved area.

13 "Capital city construction jobs project" means a project
14 that involves the construction of a structure or building or
15 the making of improvements of any kind to real property that
16 is: (i) located in a Capital City Downtown Medical District
17 and (ii) built or improved in the course of completing a
18 qualified rehabilitation plan.

19 "Capital city construction jobs project" does not include
20 the routine operation, routine repair, or routine maintenance
21 of existing structures, buildings, or real property.

22 "Incremental income tax" means the total amount withheld
23 during the taxable year from the compensation of capital city
24 construction jobs employees under Article 7 of this Act.

25 "Qualified rehabilitation plan" means a project that is
26 approved by the Department of Natural Resources and the

1 National Park Service as being consistent with the United
2 States Secretary of the Interior's Standards for
3 Rehabilitation.

4 "Underserved area" means a geographic area that meets one
5 or more of the following conditions:

6 (1) the area has a poverty rate of at least 20%
7 according to the latest American Community Survey;

8 (2) 35% or more of the families with children in the
9 area are living below 130% of the poverty line, according
10 to the latest American Community Survey;

11 (3) at least 20% of the households in the area receive
12 assistance under the Supplemental Nutrition Assistance
13 Program (SNAP); or

14 (4) the area has an average unemployment rate, as
15 determined by the Department of Employment Security, that
16 is more than 120% of the national unemployment average, as
17 determined by the United States Department of Labor, for a
18 period of at least 2 consecutive calendar years preceding
19 the date of the application.

20 (b) For taxable years beginning on or after January 1,
21 2027, a taxpayer may receive a tax credit against the tax
22 imposed under subsections (a) and (b) of Section 201 of this
23 Act in an amount equal to 50%, or 75% if the project is located
24 in an underserved area, of the amount of the incremental
25 income tax attributable to construction wages paid to capital
26 city construction jobs employees employed in the course of

1 completing a capital city construction jobs project. The
2 credit allowed under this Section shall apply only to
3 taxpayers that make a capital investment of at least
4 \$1,000,000 in a qualified rehabilitation plan.

5 (c) A taxpayer seeking a credit under this Section must
6 submit an application to the Department of Commerce and
7 Economic Opportunity describing the nature and benefit of the
8 capital city construction jobs project to the qualified
9 rehabilitation project and the Capital City Downtown Medical
10 District. The Department of Commerce and Economic Opportunity
11 may adopt any necessary rules in order to administer the
12 provisions of this Section.

13 (d) Within 60 days after the receipt of a complete
14 application, the Department of Commerce and Economic
15 Opportunity shall give notice to the applicant as to whether
16 the application has been approved or disapproved. If the
17 Department of Commerce and Economic Opportunity disapproves
18 the application, it shall specify the reasons for this
19 decision and allow 60 days for the applicant to amend and
20 resubmit its application. The Department of Commerce and
21 Economic Opportunity shall provide assistance upon request of
22 the applicant. Resubmitted applications shall receive the
23 Department of Commerce and Economic Opportunity's approval or
24 disapproval within 30 days of resubmission.

25 (e) On an annual basis, the taxpayer shall furnish a
26 statement to the Department of Commerce and Economic

1 Opportunity on the programmatic and financial status of any
2 approved project and an audited financial statement of the
3 project.

4 (f) The Department of Commerce and Economic Opportunity
5 shall issue a certificate to each qualified applicant who has
6 been approved for a tax credit under this Section, identifying
7 the taxpayer and setting forth the amount of the credit. The
8 Department of Commerce and Economic Opportunity shall certify
9 to the Department of Revenue the identity of the taxpayers who
10 are eligible for capital city construction jobs credits and
11 the amounts of capital city construction jobs credits awarded
12 in each taxable year.

13 (g) The credit shall be claimed in the taxable year in
14 which the certificate is issued. The taxpayer must attach the
15 certificate to the tax return on which the credits are to be
16 claimed. The credit or credits may not reduce the taxpayer's
17 liability to less than zero. If the amount of the credit or
18 credits exceeds the taxpayer's liability, the excess may be
19 carried forward and applied against the taxpayer's liability
20 in the 5 taxable years following the excess credit year. The
21 credit or credits shall be applied to the earliest year for
22 which there is a tax liability. If there are credits from more
23 than one taxable year that are available to offset a
24 liability, the earlier credit shall be applied first. If the
25 taxpayer is a partnership or a subchapter S corporation, the
26 credit shall be allowed to the partners or shareholders in

1 accordance with the provisions of Section 251.

2 (h) The prevailing wage requirements set forth in the
3 Prevailing Wage Act apply to each project for which a taxpayer
4 is seeking a construction jobs credit under this Section.

5 (i) This Section is exempt from the provisions of Section
6 250.

7 (70 ILCS 925/Act rep.)

8 Section 10-905. The Mid-Illinois Medical District Act is
9 repealed.

10 Section 10-910. The Eminent Domain Act is amended by
11 changing Section 15-5-15 as follows:

12 (735 ILCS 30/15-5-15)

13 (Text of Section before amendment by P.A. 104-457)

14 Sec. 15-5-15. Eminent domain powers in ILCS Chapters 70
15 through 75. The following provisions of law may include
16 express grants of the power to acquire property by
17 condemnation or eminent domain:

18 (70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport
19 authorities; for public airport facilities.

20 (70 ILCS 5/8.05 and 5/9); Airport Authorities Act; airport
21 authorities; for removal of airport hazards.

22 (70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport

1 authorities; for reduction of the height of objects or
2 structures.

3 (70 ILCS 10/4); Interstate Airport Authorities Act; interstate
4 airport authorities; for general purposes.

5 (70 ILCS 15/3); Kankakee River Valley Area Airport Authority
6 Act; Kankakee River Valley Area Airport Authority; for
7 acquisition of land for airports.

8 (70 ILCS 200/2-20); Civic Center Code; civic center
9 authorities; for grounds, centers, buildings, and parking.

10 (70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center
11 Authority; for grounds, centers, buildings, and parking.

12 (70 ILCS 200/10-15); Civic Center Code; Aurora Metropolitan
13 Exposition, Auditorium and Office Building Authority; for
14 grounds, centers, buildings, and parking.

15 (70 ILCS 200/15-40); Civic Center Code; Benton Civic Center
16 Authority; for grounds, centers, buildings, and parking.

17 (70 ILCS 200/20-15); Civic Center Code; Bloomington Civic
18 Center Authority; for grounds, centers, buildings, and
19 parking.

20 (70 ILCS 200/35-35); Civic Center Code; Brownstown Park
21 District Civic Center Authority; for grounds, centers,
22 buildings, and parking.

23 (70 ILCS 200/40-35); Civic Center Code; Carbondale Civic
24 Center Authority; for grounds, centers, buildings, and
25 parking.

26 (70 ILCS 200/55-60); Civic Center Code; Chicago South Civic

1 Center Authority; for grounds, centers, buildings, and
2 parking.

3 (70 ILCS 200/60-30); Civic Center Code; Collinsville
4 Metropolitan Exposition, Auditorium and Office Building
5 Authority; for grounds, centers, buildings, and parking.

6 (70 ILCS 200/70-35); Civic Center Code; Crystal Lake Civic
7 Center Authority; for grounds, centers, buildings, and
8 parking.

9 (70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan
10 Exposition, Auditorium and Office Building Authority; for
11 grounds, centers, buildings, and parking.

12 (70 ILCS 200/80-15); Civic Center Code; DuPage County
13 Metropolitan Exposition, Auditorium and Office Building
14 Authority; for grounds, centers, buildings, and parking.

15 (70 ILCS 200/85-35); Civic Center Code; Elgin Metropolitan
16 Exposition, Auditorium and Office Building Authority; for
17 grounds, centers, buildings, and parking.

18 (70 ILCS 200/95-25); Civic Center Code; Herrin Metropolitan
19 Exposition, Auditorium and Office Building Authority; for
20 grounds, centers, buildings, and parking.

21 (70 ILCS 200/110-35); Civic Center Code; Illinois Valley Civic
22 Center Authority; for grounds, centers, buildings, and
23 parking.

24 (70 ILCS 200/115-35); Civic Center Code; Jasper County Civic
25 Center Authority; for grounds, centers, buildings, and
26 parking.

1 (70 ILCS 200/120-25); Civic Center Code; Jefferson County
2 Metropolitan Exposition, Auditorium and Office Building
3 Authority; for grounds, centers, buildings, and parking.

4 (70 ILCS 200/125-15); Civic Center Code; Jo Daviess County
5 Civic Center Authority; for grounds, centers, buildings,
6 and parking.

7 (70 ILCS 200/130-30); Civic Center Code; Katherine Dunham
8 Metropolitan Exposition, Auditorium and Office Building
9 Authority; for grounds, centers, buildings, and parking.

10 (70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center
11 Authority; for grounds, centers, buildings, and parking.

12 (70 ILCS 200/150-35); Civic Center Code; Mason County Civic
13 Center Authority; for grounds, centers, buildings, and
14 parking.

15 (70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan
16 Civic Center Authority; for grounds, centers, buildings,
17 and parking.

18 (70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center
19 Authority; for grounds, centers, buildings, and parking.

20 (70 ILCS 200/165-35); Civic Center Code; Melrose Park
21 Metropolitan Exposition Auditorium and Office Building
22 Authority; for grounds, centers, buildings, and parking.

23 (70 ILCS 200/170-20); Civic Center Code; certain Metropolitan
24 Exposition, Auditorium and Office Building Authorities;
25 for general purposes.

26 (70 ILCS 200/180-35); Civic Center Code; Normal Civic Center

1 Authority; for grounds, centers, buildings, and parking.
2 (70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center
3 Authority; for grounds, centers, buildings, and parking.
4 (70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center
5 Authority; for grounds, centers, buildings, and parking.
6 (70 ILCS 200/200-15); Civic Center Code; Pekin Civic Center
7 Authority; for grounds, centers, buildings, and parking.
8 (70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center
9 Authority; for grounds, centers, buildings, and parking.
10 (70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center
11 Authority; for grounds, centers, buildings, and parking.
12 (70 ILCS 200/215-15); Civic Center Code; Illinois Quad City
13 Civic Center Authority; for grounds, centers, buildings,
14 and parking.
15 (70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan
16 Exposition, Auditorium and Office Building Authority; for
17 grounds, centers, buildings, and parking.
18 (70 ILCS 200/225-35); Civic Center Code; Randolph County Civic
19 Center Authority; for grounds, centers, buildings, and
20 parking.
21 (70 ILCS 200/230-35); Civic Center Code; River Forest
22 Metropolitan Exposition, Auditorium and Office Building
23 Authority; for grounds, centers, buildings, and parking.
24 (70 ILCS 200/235-40); Civic Center Code; Riverside Civic
25 Center Authority; for grounds, centers, buildings, and
26 parking.

1 (70 ILCS 200/245-35); Civic Center Code; Salem Civic Center
2 Authority; for grounds, centers, buildings, and parking.

3 (70 ILCS 200/255-20); Civic Center Code; Springfield
4 Metropolitan Exposition and Auditorium Authority; for
5 grounds, centers, and parking.

6 (70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan
7 Exposition, Auditorium and Office Building Authority; for
8 grounds, centers, buildings, and parking.

9 (70 ILCS 200/265-20); Civic Center Code; Vermilion County
10 Metropolitan Exposition, Auditorium and Office Building
11 Authority; for grounds, centers, buildings, and parking.

12 (70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center
13 Authority; for grounds, centers, buildings, and parking.

14 (70 ILCS 200/275-35); Civic Center Code; West Frankfort Civic
15 Center Authority; for grounds, centers, buildings, and
16 parking.

17 (70 ILCS 200/280-20); Civic Center Code; Will County
18 Metropolitan Exposition and Auditorium Authority; for
19 grounds, centers, and parking.

20 (70 ILCS 210/5); Metropolitan Pier and Exposition Authority
21 Act; Metropolitan Pier and Exposition Authority; for
22 general purposes, including quick-take power.

23 (70 ILCS 405/22.04); Soil and Water Conservation Districts
24 Act; soil and water conservation districts; for general
25 purposes.

26 (70 ILCS 410/10 and 410/12); Conservation District Act;

1 conservation districts; for open space, wildland, scenic
2 roadway, pathway, outdoor recreation, or other
3 conservation benefits.

4 (70 ILCS 503/25); Chanute-Rantoul National Aviation Center
5 Redevelopment Commission Act; Chanute-Rantoul National
6 Aviation Center Redevelopment Commission; for general
7 purposes.

8 (70 ILCS 507/15); Fort Sheridan Redevelopment Commission Act;
9 Fort Sheridan Redevelopment Commission; for general
10 purposes or to carry out comprehensive or redevelopment
11 plans.

12 (70 ILCS 520/8); Southwestern Illinois Development Authority
13 Act; Southwestern Illinois Development Authority; for
14 general purposes, including quick-take power.

15 (70 ILCS 605/4-17 and 605/5-7); Illinois Drainage Code;
16 drainage districts; for general purposes.

17 (70 ILCS 615/5 and 615/6); Chicago Drainage District Act;
18 corporate authorities; for construction and maintenance of
19 works.

20 (70 ILCS 705/10); Fire Protection District Act; fire
21 protection districts; for general purposes.

22 (70 ILCS 750/20); Flood Prevention District Act; flood
23 prevention districts; for general purposes.

24 (70 ILCS 805/6); Downstate Forest Preserve District Act;
25 certain forest preserve districts; for general purposes.

26 (70 ILCS 805/18.8); Downstate Forest Preserve District Act;

1 certain forest preserve districts; for recreational and
2 cultural facilities.

3 (70 ILCS 810/8); Cook County Forest Preserve District Act;
4 Forest Preserve District of Cook County; for general
5 purposes.

6 (70 ILCS 810/38); Cook County Forest Preserve District Act;
7 Forest Preserve District of Cook County; for recreational
8 facilities.

9 (70 ILCS 910/15 and 910/16); Hospital District Law; hospital
10 districts; for hospitals or hospital facilities.

11 (70 ILCS 915/3); Illinois Medical District Act; Illinois
12 Medical District Commission; for general purposes.

13 (70 ILCS 915/4.5); Illinois Medical District Act; Illinois
14 Medical District Commission; quick-take power for the
15 Illinois State Police Forensic Science Laboratory
16 (obsolete).

17 (70 ILCS 920/5); Tuberculosis Sanitarium District Act;
18 tuberculosis sanitarium districts; for tuberculosis
19 sanitariums.

20 Capital City Downtown Medical District Act; Capital City
21 Downtown Medical District Commission; for general
22 purposes.

23 ~~(70 ILCS 925/20); Mid-Illinois Medical District Act;~~
24 ~~Mid-Illinois Medical District; for general purposes.~~

25 (70 ILCS 930/20); Mid-America Medical District Act;
26 Mid-America Medical District Commission; for general

1 purposes.

2 (70 ILCS 935/20); Roseland Community Medical District Act;
3 medical district; for general purposes.

4 (70 ILCS 1005/7); Mosquito Abatement District Act; mosquito
5 abatement districts; for general purposes.

6 (70 ILCS 1105/8); Museum District Act; museum districts; for
7 general purposes.

8 (70 ILCS 1205/7-1); Park District Code; park districts; for
9 streets and other purposes.

10 (70 ILCS 1205/8-1); Park District Code; park districts; for
11 parks.

12 (70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park
13 districts; for airports and landing fields.

14 (70 ILCS 1205/11-2 and 1205/11-3); Park District Code; park
15 districts; for State land abutting public water and
16 certain access rights.

17 (70 ILCS 1205/11.1-3); Park District Code; park districts; for
18 harbors.

19 (70 ILCS 1225/2); Park Commissioners Land Condemnation Act;
20 park districts; for street widening.

21 (70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water
22 Control Act; park districts; for parks, boulevards,
23 driveways, parkways, viaducts, bridges, or tunnels.

24 (70 ILCS 1250/2); Park Commissioners Street Control (1889)
25 Act; park districts; for boulevards or driveways.

26 (70 ILCS 1290/1); Park District Aquarium and Museum Act;

1 municipalities or park districts; for aquariums or
2 museums.

3 (70 ILCS 1305/2); Park District Airport Zoning Act; park
4 districts; for restriction of the height of structures.

5 (70 ILCS 1310/5); Park District Elevated Highway Act; park
6 districts; for elevated highways.

7 (70 ILCS 1505/15); Chicago Park District Act; Chicago Park
8 District; for parks and other purposes.

9 (70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park
10 District; for parking lots or garages.

11 (70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park
12 District; for harbors.

13 (70 ILCS 1570/5); Lincoln Park Commissioners Land Condemnation
14 Act; Lincoln Park Commissioners; for land and interests in
15 land, including riparian rights.

16 (70 ILCS 1801/30); Alexander-Cairo Port District Act;
17 Alexander-Cairo Port District; for general purposes.

18 (70 ILCS 1805/8); Havana Regional Port District Act; Havana
19 Regional Port District; for general purposes.

20 (70 ILCS 1810/7); Illinois International Port District Act;
21 Illinois International Port District; for general
22 purposes.

23 (70 ILCS 1815/13); Illinois Valley Regional Port District Act;
24 Illinois Valley Regional Port District; for general
25 purposes.

26 (70 ILCS 1820/4); Jackson-Union Counties Regional Port

1 District Act; Jackson-Union Counties Regional Port
2 District; for removal of airport hazards or reduction of
3 the height of objects or structures.

4 (70 ILCS 1820/5); Jackson-Union Counties Regional Port
5 District Act; Jackson-Union Counties Regional Port
6 District; for general purposes.

7 (70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet
8 Regional Port District; for removal of airport hazards.

9 (70 ILCS 1825/4.10); Joliet Regional Port District Act; Joliet
10 Regional Port District; for reduction of the height of
11 objects or structures.

12 (70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet
13 Regional Port District; for removal of hazards from ports
14 and terminals.

15 (70 ILCS 1825/5); Joliet Regional Port District Act; Joliet
16 Regional Port District; for general purposes.

17 (70 ILCS 1830/7.1); Kaskaskia Regional Port District Act;
18 Kaskaskia Regional Port District; for removal of hazards
19 from ports and terminals.

20 (70 ILCS 1830/14); Kaskaskia Regional Port District Act;
21 Kaskaskia Regional Port District; for general purposes.

22 (70 ILCS 1831/30); Massac-Metropolis Port District Act;
23 Massac-Metropolis Port District; for general purposes.

24 (70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act;
25 Mt. Carmel Regional Port District; for removal of airport
26 hazards.

1 (70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port
2 District; for general purposes.

3 (70 ILCS 1842/30 and 1842/35); Rock Island Regional Port
4 District Act; Rock Island Regional Port District and
5 participating municipalities; for general Port District
6 purposes.

7 (70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca
8 Regional Port District; for removal of airport hazards.

9 (70 ILCS 1845/4.10); Seneca Regional Port District Act; Seneca
10 Regional Port District; for reduction of the height of
11 objects or structures.

12 (70 ILCS 1845/5); Seneca Regional Port District Act; Seneca
13 Regional Port District; for general purposes.

14 (70 ILCS 1850/4); Shawneetown Regional Port District Act;
15 Shawneetown Regional Port District; for removal of airport
16 hazards or reduction of the height of objects or
17 structures.

18 (70 ILCS 1850/5); Shawneetown Regional Port District Act;
19 Shawneetown Regional Port District; for general purposes.

20 (70 ILCS 1860/4); Tri-City Regional Port District Act;
21 Tri-City Regional Port District; for removal of airport
22 hazards.

23 (70 ILCS 1860/5); Tri-City Regional Port District Act;
24 Tri-City Regional Port District; for the development of
25 facilities.

26 (70 ILCS 1863/11); Upper Mississippi River International Port

1 District Act; Upper Mississippi River International Port
2 District; for general purposes.

3 (70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port
4 District; for removal of airport hazards.

5 (70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port
6 District; for restricting the height of objects or
7 structures.

8 (70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port
9 District; for the development of facilities.

10 (70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad
11 Terminal Authority (Chicago); for general purposes.

12 (70 ILCS 2105/9b); River Conservancy Districts Act; river
13 conservancy districts; for general purposes.

14 (70 ILCS 2105/10a); River Conservancy Districts Act; river
15 conservancy districts; for corporate purposes.

16 (70 ILCS 2205/15); Sanitary District Act of 1907; sanitary
17 districts; for corporate purposes.

18 (70 ILCS 2205/18); Sanitary District Act of 1907; sanitary
19 districts; for improvements and works.

20 (70 ILCS 2205/19); Sanitary District Act of 1907; sanitary
21 districts; for access to property.

22 (70 ILCS 2305/8); North Shore Water Reclamation District Act;
23 North Shore Water Reclamation District; for corporate
24 purposes.

25 (70 ILCS 2305/15); North Shore Water Reclamation District Act;
26 North Shore Water Reclamation District; for improvements.

1 (70 ILCS 2405/7.9); Sanitary District Act of 1917; Sanitary
2 District of Decatur; for carrying out agreements to sell,
3 convey, or disburse treated wastewater to a private
4 entity.

5 (70 ILCS 2405/8); Sanitary District Act of 1917; sanitary
6 districts; for corporate purposes.

7 (70 ILCS 2405/15); Sanitary District Act of 1917; sanitary
8 districts; for improvements.

9 (70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of
10 1917; sanitary districts; for waterworks.

11 (70 ILCS 2405/17.2); Sanitary District Act of 1917; sanitary
12 districts; for public sewer and water utility treatment
13 works.

14 (70 ILCS 2405/18); Sanitary District Act of 1917; sanitary
15 districts; for dams or other structures to regulate water
16 flow.

17 (70 ILCS 2605/8); Metropolitan Water Reclamation District Act;
18 Metropolitan Water Reclamation District; for corporate
19 purposes.

20 (70 ILCS 2605/16); Metropolitan Water Reclamation District
21 Act; Metropolitan Water Reclamation District; quick-take
22 power for improvements.

23 (70 ILCS 2605/17); Metropolitan Water Reclamation District
24 Act; Metropolitan Water Reclamation District; for bridges.

25 (70 ILCS 2605/35); Metropolitan Water Reclamation District
26 Act; Metropolitan Water Reclamation District; for widening

1 and deepening a navigable stream.

2 (70 ILCS 2805/10); Sanitary District Act of 1936; sanitary
3 districts; for corporate purposes.

4 (70 ILCS 2805/24); Sanitary District Act of 1936; sanitary
5 districts; for improvements.

6 (70 ILCS 2805/26i and 2805/26j); Sanitary District Act of
7 1936; sanitary districts; for drainage systems.

8 (70 ILCS 2805/27); Sanitary District Act of 1936; sanitary
9 districts; for dams or other structures to regulate water
10 flow.

11 (70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary
12 districts; for water supply.

13 (70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary
14 districts; for waterworks.

15 (70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974;
16 Metro-East Sanitary District; for corporate purposes.

17 (70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974;
18 Metro-East Sanitary District; for access to property.

19 (70 ILCS 3010/10); Sanitary District Revenue Bond Act;
20 sanitary districts; for sewerage systems.

21 (70 ILCS 3205/12); Illinois Sports Facilities Authority Act;
22 Illinois Sports Facilities Authority; quick-take power for
23 its corporate purposes (obsolete).

24 (70 ILCS 3405/16); Surface Water Protection District Act;
25 surface water protection districts; for corporate
26 purposes.

1 (70 ILCS 3605/7); Metropolitan Transit Authority Act; Chicago
2 Transit Authority; for transportation systems.

3 (70 ILCS 3605/8); Metropolitan Transit Authority Act; Chicago
4 Transit Authority; for general purposes.

5 (70 ILCS 3605/10); Metropolitan Transit Authority Act; Chicago
6 Transit Authority; for general purposes, including
7 railroad property.

8 (70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act;
9 local mass transit districts; for general purposes.

10 (70 ILCS 3615/2.13); Regional Transportation Authority Act;
11 Regional Transportation Authority; for general purposes.

12 (70 ILCS 3705/8 and 3705/12); Public Water District Act;
13 public water districts; for waterworks.

14 (70 ILCS 3705/23a); Public Water District Act; public water
15 districts; for sewerage properties.

16 (70 ILCS 3705/23e); Public Water District Act; public water
17 districts; for combined waterworks and sewerage systems.

18 (70 ILCS 3715/6); Water Authorities Act; water authorities;
19 for facilities to ensure adequate water supply.

20 (70 ILCS 3715/27); Water Authorities Act; water authorities;
21 for access to property.

22 (75 ILCS 5/4-7); Illinois Local Library Act; boards of library
23 trustees; for library buildings.

24 (75 ILCS 16/30-55.80); Public Library District Act of 1991;
25 public library districts; for general purposes.

26 (75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate

1 authorities of city or park district, or board of park
2 commissioners; for free public library buildings.

3 (Source: 104-435, eff. 11-21-25; 104-454, eff. 12-12-25;
4 revised 1-8-26.)

5 (Text of Section after amendment by P.A. 104-457)

6 Sec. 15-5-15. Eminent domain powers in ILCS Chapters 70
7 through 75. The following provisions of law may include
8 express grants of the power to acquire property by
9 condemnation or eminent domain:

10 (70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport
11 authorities; for public airport facilities.

12 (70 ILCS 5/8.05 and 5/9); Airport Authorities Act; airport
13 authorities; for removal of airport hazards.

14 (70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport
15 authorities; for reduction of the height of objects or
16 structures.

17 (70 ILCS 10/4); Interstate Airport Authorities Act; interstate
18 airport authorities; for general purposes.

19 (70 ILCS 15/3); Kankakee River Valley Area Airport Authority
20 Act; Kankakee River Valley Area Airport Authority; for
21 acquisition of land for airports.

22 (70 ILCS 200/2-20); Civic Center Code; civic center
23 authorities; for grounds, centers, buildings, and parking.

24 (70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center

1 Authority; for grounds, centers, buildings, and parking.

2 (70 ILCS 200/10-15); Civic Center Code; Aurora Metropolitan
3 Exposition, Auditorium and Office Building Authority; for
4 grounds, centers, buildings, and parking.

5 (70 ILCS 200/15-40); Civic Center Code; Benton Civic Center
6 Authority; for grounds, centers, buildings, and parking.

7 (70 ILCS 200/20-15); Civic Center Code; Bloomington Civic
8 Center Authority; for grounds, centers, buildings, and
9 parking.

10 (70 ILCS 200/35-35); Civic Center Code; Brownstown Park
11 District Civic Center Authority; for grounds, centers,
12 buildings, and parking.

13 (70 ILCS 200/40-35); Civic Center Code; Carbondale Civic
14 Center Authority; for grounds, centers, buildings, and
15 parking.

16 (70 ILCS 200/55-60); Civic Center Code; Chicago South Civic
17 Center Authority; for grounds, centers, buildings, and
18 parking.

19 (70 ILCS 200/60-30); Civic Center Code; Collinsville
20 Metropolitan Exposition, Auditorium and Office Building
21 Authority; for grounds, centers, buildings, and parking.

22 (70 ILCS 200/70-35); Civic Center Code; Crystal Lake Civic
23 Center Authority; for grounds, centers, buildings, and
24 parking.

25 (70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan
26 Exposition, Auditorium and Office Building Authority; for

1 grounds, centers, buildings, and parking.

2 (70 ILCS 200/80-15); Civic Center Code; DuPage County
3 Metropolitan Exposition, Auditorium and Office Building
4 Authority; for grounds, centers, buildings, and parking.

5 (70 ILCS 200/85-35); Civic Center Code; Elgin Metropolitan
6 Exposition, Auditorium and Office Building Authority; for
7 grounds, centers, buildings, and parking.

8 (70 ILCS 200/95-25); Civic Center Code; Herrin Metropolitan
9 Exposition, Auditorium and Office Building Authority; for
10 grounds, centers, buildings, and parking.

11 (70 ILCS 200/110-35); Civic Center Code; Illinois Valley Civic
12 Center Authority; for grounds, centers, buildings, and
13 parking.

14 (70 ILCS 200/115-35); Civic Center Code; Jasper County Civic
15 Center Authority; for grounds, centers, buildings, and
16 parking.

17 (70 ILCS 200/120-25); Civic Center Code; Jefferson County
18 Metropolitan Exposition, Auditorium and Office Building
19 Authority; for grounds, centers, buildings, and parking.

20 (70 ILCS 200/125-15); Civic Center Code; Jo Daviess County
21 Civic Center Authority; for grounds, centers, buildings,
22 and parking.

23 (70 ILCS 200/130-30); Civic Center Code; Katherine Dunham
24 Metropolitan Exposition, Auditorium and Office Building
25 Authority; for grounds, centers, buildings, and parking.

26 (70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center

1 Authority; for grounds, centers, buildings, and parking.

2 (70 ILCS 200/150-35); Civic Center Code; Mason County Civic
3 Center Authority; for grounds, centers, buildings, and
4 parking.

5 (70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan
6 Civic Center Authority; for grounds, centers, buildings,
7 and parking.

8 (70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center
9 Authority; for grounds, centers, buildings, and parking.

10 (70 ILCS 200/165-35); Civic Center Code; Melrose Park
11 Metropolitan Exposition Auditorium and Office Building
12 Authority; for grounds, centers, buildings, and parking.

13 (70 ILCS 200/170-20); Civic Center Code; certain Metropolitan
14 Exposition, Auditorium and Office Building Authorities;
15 for general purposes.

16 (70 ILCS 200/180-35); Civic Center Code; Normal Civic Center
17 Authority; for grounds, centers, buildings, and parking.

18 (70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center
19 Authority; for grounds, centers, buildings, and parking.

20 (70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center
21 Authority; for grounds, centers, buildings, and parking.

22 (70 ILCS 200/200-15); Civic Center Code; Pekin Civic Center
23 Authority; for grounds, centers, buildings, and parking.

24 (70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center
25 Authority; for grounds, centers, buildings, and parking.

26 (70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center

1 Authority; for grounds, centers, buildings, and parking.

2 (70 ILCS 200/215-15); Civic Center Code; Illinois Quad City
3 Civic Center Authority; for grounds, centers, buildings,
4 and parking.

5 (70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan
6 Exposition, Auditorium and Office Building Authority; for
7 grounds, centers, buildings, and parking.

8 (70 ILCS 200/225-35); Civic Center Code; Randolph County Civic
9 Center Authority; for grounds, centers, buildings, and
10 parking.

11 (70 ILCS 200/230-35); Civic Center Code; River Forest
12 Metropolitan Exposition, Auditorium and Office Building
13 Authority; for grounds, centers, buildings, and parking.

14 (70 ILCS 200/235-40); Civic Center Code; Riverside Civic
15 Center Authority; for grounds, centers, buildings, and
16 parking.

17 (70 ILCS 200/245-35); Civic Center Code; Salem Civic Center
18 Authority; for grounds, centers, buildings, and parking.

19 (70 ILCS 200/255-20); Civic Center Code; Springfield
20 Metropolitan Exposition and Auditorium Authority; for
21 grounds, centers, and parking.

22 (70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan
23 Exposition, Auditorium and Office Building Authority; for
24 grounds, centers, buildings, and parking.

25 (70 ILCS 200/265-20); Civic Center Code; Vermilion County
26 Metropolitan Exposition, Auditorium and Office Building

1 Authority; for grounds, centers, buildings, and parking.
2 (70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center
3 Authority; for grounds, centers, buildings, and parking.
4 (70 ILCS 200/275-35); Civic Center Code; West Frankfort Civic
5 Center Authority; for grounds, centers, buildings, and
6 parking.
7 (70 ILCS 200/280-20); Civic Center Code; Will County
8 Metropolitan Exposition and Auditorium Authority; for
9 grounds, centers, and parking.
10 (70 ILCS 210/5); Metropolitan Pier and Exposition Authority
11 Act; Metropolitan Pier and Exposition Authority; for
12 general purposes, including quick-take power.
13 (70 ILCS 405/22.04); Soil and Water Conservation Districts
14 Act; soil and water conservation districts; for general
15 purposes.
16 (70 ILCS 410/10 and 410/12); Conservation District Act;
17 conservation districts; for open space, wildland, scenic
18 roadway, pathway, outdoor recreation, or other
19 conservation benefits.
20 (70 ILCS 503/25); Chanute-Rantoul National Aviation Center
21 Redevelopment Commission Act; Chanute-Rantoul National
22 Aviation Center Redevelopment Commission; for general
23 purposes.
24 (70 ILCS 507/15); Fort Sheridan Redevelopment Commission Act;
25 Fort Sheridan Redevelopment Commission; for general
26 purposes or to carry out comprehensive or redevelopment

1 plans.

2 (70 ILCS 520/8); Southwestern Illinois Development Authority
3 Act; Southwestern Illinois Development Authority; for
4 general purposes, including quick-take power.

5 (70 ILCS 605/4-17 and 605/5-7); Illinois Drainage Code;
6 drainage districts; for general purposes.

7 (70 ILCS 615/5 and 615/6); Chicago Drainage District Act;
8 corporate authorities; for construction and maintenance of
9 works.

10 (70 ILCS 705/10); Fire Protection District Act; fire
11 protection districts; for general purposes.

12 (70 ILCS 750/20); Flood Prevention District Act; flood
13 prevention districts; for general purposes.

14 (70 ILCS 805/6); Downstate Forest Preserve District Act;
15 certain forest preserve districts; for general purposes.

16 (70 ILCS 805/18.8); Downstate Forest Preserve District Act;
17 certain forest preserve districts; for recreational and
18 cultural facilities.

19 (70 ILCS 810/8); Cook County Forest Preserve District Act;
20 Forest Preserve District of Cook County; for general
21 purposes.

22 (70 ILCS 810/38); Cook County Forest Preserve District Act;
23 Forest Preserve District of Cook County; for recreational
24 facilities.

25 (70 ILCS 910/15 and 910/16); Hospital District Law; hospital
26 districts; for hospitals or hospital facilities.

1 (70 ILCS 915/3); Illinois Medical District Act; Illinois
2 Medical District Commission; for general purposes.

3 (70 ILCS 915/4.5); Illinois Medical District Act; Illinois
4 Medical District Commission; quick-take power for the
5 Illinois State Police Forensic Science Laboratory
6 (obsolete).

7 (70 ILCS 920/5); Tuberculosis Sanitarium District Act;
8 tuberculosis sanitarium districts; for tuberculosis
9 sanitariums.

10 Capital City Downtown Medical District Act; Capital City
11 Downtown Medical District Commission; for general
12 purposes.

13 ~~(70 ILCS 925/20); Mid-Illinois Medical District Act;~~
14 ~~Mid-Illinois Medical District; for general purposes.~~

15 (70 ILCS 930/20); Mid-America Medical District Act;
16 Mid-America Medical District Commission; for general
17 purposes.

18 (70 ILCS 935/20); Roseland Community Medical District Act;
19 medical district; for general purposes.

20 (70 ILCS 1005/7); Mosquito Abatement District Act; mosquito
21 abatement districts; for general purposes.

22 (70 ILCS 1105/8); Museum District Act; museum districts; for
23 general purposes.

24 (70 ILCS 1205/7-1); Park District Code; park districts; for
25 streets and other purposes.

26 (70 ILCS 1205/8-1); Park District Code; park districts; for

1 parks.

2 (70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park
3 districts; for airports and landing fields.

4 (70 ILCS 1205/11-2 and 1205/11-3); Park District Code; park
5 districts; for State land abutting public water and
6 certain access rights.

7 (70 ILCS 1205/11.1-3); Park District Code; park districts; for
8 harbors.

9 (70 ILCS 1225/2); Park Commissioners Land Condemnation Act;
10 park districts; for street widening.

11 (70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water
12 Control Act; park districts; for parks, boulevards,
13 driveways, parkways, viaducts, bridges, or tunnels.

14 (70 ILCS 1250/2); Park Commissioners Street Control (1889)
15 Act; park districts; for boulevards or driveways.

16 (70 ILCS 1290/1); Park District Aquarium and Museum Act;
17 municipalities or park districts; for aquariums or
18 museums.

19 (70 ILCS 1305/2); Park District Airport Zoning Act; park
20 districts; for restriction of the height of structures.

21 (70 ILCS 1310/5); Park District Elevated Highway Act; park
22 districts; for elevated highways.

23 (70 ILCS 1505/15); Chicago Park District Act; Chicago Park
24 District; for parks and other purposes.

25 (70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park
26 District; for parking lots or garages.

1 (70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park
2 District; for harbors.

3 (70 ILCS 1570/5); Lincoln Park Commissioners Land Condemnation
4 Act; Lincoln Park Commissioners; for land and interests in
5 land, including riparian rights.

6 (70 ILCS 1801/30); Alexander-Cairo Port District Act;
7 Alexander-Cairo Port District; for general purposes.

8 (70 ILCS 1805/8); Havana Regional Port District Act; Havana
9 Regional Port District; for general purposes.

10 (70 ILCS 1810/7); Illinois International Port District Act;
11 Illinois International Port District; for general
12 purposes.

13 (70 ILCS 1815/13); Illinois Valley Regional Port District Act;
14 Illinois Valley Regional Port District; for general
15 purposes.

16 (70 ILCS 1820/4); Jackson-Union Counties Regional Port
17 District Act; Jackson-Union Counties Regional Port
18 District; for removal of airport hazards or reduction of
19 the height of objects or structures.

20 (70 ILCS 1820/5); Jackson-Union Counties Regional Port
21 District Act; Jackson-Union Counties Regional Port
22 District; for general purposes.

23 (70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet
24 Regional Port District; for removal of airport hazards.

25 (70 ILCS 1825/4.10); Joliet Regional Port District Act; Joliet
26 Regional Port District; for reduction of the height of

1 objects or structures.

2 (70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet
3 Regional Port District; for removal of hazards from ports
4 and terminals.

5 (70 ILCS 1825/5); Joliet Regional Port District Act; Joliet
6 Regional Port District; for general purposes.

7 (70 ILCS 1830/7.1); Kaskaskia Regional Port District Act;
8 Kaskaskia Regional Port District; for removal of hazards
9 from ports and terminals.

10 (70 ILCS 1830/14); Kaskaskia Regional Port District Act;
11 Kaskaskia Regional Port District; for general purposes.

12 (70 ILCS 1831/30); Massac-Metropolis Port District Act;
13 Massac-Metropolis Port District; for general purposes.

14 (70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act;
15 Mt. Carmel Regional Port District; for removal of airport
16 hazards.

17 (70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port
18 District; for general purposes.

19 (70 ILCS 1842/30 and 1842/35); Rock Island Regional Port
20 District Act; Rock Island Regional Port District and
21 participating municipalities; for general Port District
22 purposes.

23 (70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca
24 Regional Port District; for removal of airport hazards.

25 (70 ILCS 1845/4.10); Seneca Regional Port District Act; Seneca
26 Regional Port District; for reduction of the height of

1 objects or structures.

2 (70 ILCS 1845/5); Seneca Regional Port District Act; Seneca
3 Regional Port District; for general purposes.

4 (70 ILCS 1850/4); Shawneetown Regional Port District Act;
5 Shawneetown Regional Port District; for removal of airport
6 hazards or reduction of the height of objects or
7 structures.

8 (70 ILCS 1850/5); Shawneetown Regional Port District Act;
9 Shawneetown Regional Port District; for general purposes.

10 (70 ILCS 1860/4); Tri-City Regional Port District Act;
11 Tri-City Regional Port District; for removal of airport
12 hazards.

13 (70 ILCS 1860/5); Tri-City Regional Port District Act;
14 Tri-City Regional Port District; for the development of
15 facilities.

16 (70 ILCS 1863/11); Upper Mississippi River International Port
17 District Act; Upper Mississippi River International Port
18 District; for general purposes.

19 (70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port
20 District; for removal of airport hazards.

21 (70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port
22 District; for restricting the height of objects or
23 structures.

24 (70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port
25 District; for the development of facilities.

26 (70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad

1 Terminal Authority (Chicago); for general purposes.

2 (70 ILCS 2105/9b); River Conservancy Districts Act; river
3 conservancy districts; for general purposes.

4 (70 ILCS 2105/10a); River Conservancy Districts Act; river
5 conservancy districts; for corporate purposes.

6 (70 ILCS 2205/15); Sanitary District Act of 1907; sanitary
7 districts; for corporate purposes.

8 (70 ILCS 2205/18); Sanitary District Act of 1907; sanitary
9 districts; for improvements and works.

10 (70 ILCS 2205/19); Sanitary District Act of 1907; sanitary
11 districts; for access to property.

12 (70 ILCS 2305/8); North Shore Water Reclamation District Act;
13 North Shore Water Reclamation District; for corporate
14 purposes.

15 (70 ILCS 2305/15); North Shore Water Reclamation District Act;
16 North Shore Water Reclamation District; for improvements.

17 (70 ILCS 2405/7.9); Sanitary District Act of 1917; Sanitary
18 District of Decatur; for carrying out agreements to sell,
19 convey, or disburse treated wastewater to a private
20 entity.

21 (70 ILCS 2405/8); Sanitary District Act of 1917; sanitary
22 districts; for corporate purposes.

23 (70 ILCS 2405/15); Sanitary District Act of 1917; sanitary
24 districts; for improvements.

25 (70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of
26 1917; sanitary districts; for waterworks.

1 (70 ILCS 2405/17.2); Sanitary District Act of 1917; sanitary
2 districts; for public sewer and water utility treatment
3 works.

4 (70 ILCS 2405/18); Sanitary District Act of 1917; sanitary
5 districts; for dams or other structures to regulate water
6 flow.

7 (70 ILCS 2605/8); Metropolitan Water Reclamation District Act;
8 Metropolitan Water Reclamation District; for corporate
9 purposes.

10 (70 ILCS 2605/16); Metropolitan Water Reclamation District
11 Act; Metropolitan Water Reclamation District; quick-take
12 power for improvements.

13 (70 ILCS 2605/17); Metropolitan Water Reclamation District
14 Act; Metropolitan Water Reclamation District; for bridges.

15 (70 ILCS 2605/35); Metropolitan Water Reclamation District
16 Act; Metropolitan Water Reclamation District; for widening
17 and deepening a navigable stream.

18 (70 ILCS 2805/10); Sanitary District Act of 1936; sanitary
19 districts; for corporate purposes.

20 (70 ILCS 2805/24); Sanitary District Act of 1936; sanitary
21 districts; for improvements.

22 (70 ILCS 2805/26i and 2805/26j); Sanitary District Act of
23 1936; sanitary districts; for drainage systems.

24 (70 ILCS 2805/27); Sanitary District Act of 1936; sanitary
25 districts; for dams or other structures to regulate water
26 flow.

1 (70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary
2 districts; for water supply.

3 (70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary
4 districts; for waterworks.

5 (70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974;
6 Metro-East Sanitary District; for corporate purposes.

7 (70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974;
8 Metro-East Sanitary District; for access to property.

9 (70 ILCS 3010/10); Sanitary District Revenue Bond Act;
10 sanitary districts; for sewerage systems.

11 (70 ILCS 3205/12); Illinois Sports Facilities Authority Act;
12 Illinois Sports Facilities Authority; quick-take power for
13 its corporate purposes (obsolete).

14 (70 ILCS 3405/16); Surface Water Protection District Act;
15 surface water protection districts; for corporate
16 purposes.

17 (70 ILCS 3605/7); Chicago Transit Authority Act; Chicago
18 Transit Authority; for transportation systems.

19 (70 ILCS 3605/8); Chicago Transit Authority Act; Chicago
20 Transit Authority; for general purposes.

21 (70 ILCS 3605/10); Chicago Transit Authority Act; Chicago
22 Transit Authority; for general purposes, including
23 railroad property.

24 (70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act;
25 local mass transit districts; for general purposes.

26 (70 ILCS 3615/2.13); Northern Illinois Transit Authority Act;

1 Northern Illinois Transit Authority; for general purposes.
2 (70 ILCS 3705/8 and 3705/12); Public Water District Act;
3 public water districts; for waterworks.
4 (70 ILCS 3705/23a); Public Water District Act; public water
5 districts; for sewerage properties.
6 (70 ILCS 3705/23e); Public Water District Act; public water
7 districts; for combined waterworks and sewerage systems.
8 (70 ILCS 3715/6); Water Authorities Act; water authorities;
9 for facilities to ensure adequate water supply.
10 (70 ILCS 3715/27); Water Authorities Act; water authorities;
11 for access to property.
12 (75 ILCS 5/4-7); Illinois Local Library Act; boards of library
13 trustees; for library buildings.
14 (75 ILCS 16/30-55.80); Public Library District Act of 1991;
15 public library districts; for general purposes.
16 (75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate
17 authorities of city or park district, or board of park
18 commissioners; for free public library buildings.
19 (Source: 104-435, eff. 11-21-25; 104-454, eff. 12-12-25;
20 104-457, Article 5, Section 5-925, eff. 6-1-26; 104-457,
21 Article 10, Section 10-75, eff. 6-1-26; 104-457, Article 15,
22 Section 15-210, eff. 6-1-26; revised 1-8-26.)

23 Section 10-915. The State Finance Act is amended by adding
24 Section 5.1039 as follows:

1 (30 ILCS 105/5.1039 new)

2 Sec. 5.1039. The Capital City Downtown Medical District
3 Income Fund.

4 (30 ILCS 105/5.593 rep.)

5 (30 ILCS 105/6z-60 rep.)

6 Section 10-920. The State Finance Act is amended by
7 repealing Sections 5.593 and 6z-60.

8 ARTICLE 99

9 Section 99-95. No acceleration or delay. Where this Act
10 makes changes in a statute that is represented in this Act by
11 text that is not yet or no longer in effect (for example, a
12 Section represented by multiple versions), the use of that
13 text does not accelerate or delay the taking effect of (i) the
14 changes made by this Act or (ii) provisions derived from any
15 other Public Act.

16 Section 99-97. Severability. The provisions of this Act
17 are severable under Section 1.31 of the Statute on Statutes.

18 Section 99-99. Effective date. This Act takes effect upon
19 becoming law.".