



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB2053

Introduced 2/6/2025, by Sen. Sara Feigenholtz

SYNOPSIS AS INTRODUCED:

20 ILCS 605/605-705
35 ILCS 145/6
70 ILCS 3205/19

was 20 ILCS 605/46.6a
from Ch. 120, par. 481b.36
from Ch. 85, par. 6019

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

LRB104 08029 HLH 18075 b

1 AN ACT concerning State government.

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

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

7 (20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

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

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

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

18 (b) To distribute grants to local tourism and convention
19 bureaus from appropriations made from the Local Tourism Fund
20 for that purpose. Of the amounts appropriated annually to the
21 Department for expenditure under this Section prior to July 1,
22 2011, one-third of those monies shall be used for grants to
23 convention and tourism bureaus in cities with a population
24 greater than 500,000. The remaining two-thirds of the annual
25 appropriation prior to July 1, 2011 shall be used for grants to
26 convention and tourism bureaus in the remainder of the State,

1 in accordance with a formula based upon the population served.
2 Of the amounts appropriated annually to the Department for
3 expenditure under this Section beginning July 1, 2011, 18% of
4 such moneys shall be used for grants to convention and tourism
5 bureaus in cities with a population greater than 500,000. Of
6 the amounts appropriated annually to the Department for
7 expenditure under this Section beginning July 1, 2011, 82% of
8 such moneys shall be used for grants to convention bureaus in
9 the remainder of the State, in accordance with a formula based
10 upon the population served. The Department may reserve up to
11 3% of total local tourism funds available for costs of
12 administering the program to conduct audits of grants, to
13 provide incentive funds to those bureaus that will conduct
14 promotional activities designed to further the Department's
15 statewide advertising campaign, to fund special statewide
16 promotional activities, and to fund promotional activities
17 that support an increased use of the State's parks or historic
18 sites. The Department shall require that any convention and
19 tourism bureau receiving a grant under this Section that
20 requires matching funds shall provide matching funds equal to
21 no less than 50% of the grant amount, except that: (1) in
22 Fiscal Years 2021 through 2024 only, the Department shall
23 require that any convention and tourism bureau receiving a
24 grant under this Section that requires matching funds shall
25 provide matching funds equal to no less than 25% of the grant
26 amount; (2) in Fiscal Year 2025, the Department shall require

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

13 To provide for the expeditious and timely implementation
14 of the changes made by Public Act 101-636, emergency rules to
15 implement the changes made by Public Act 101-636 may be
16 adopted by the Department subject to the provisions of Section
17 5-45 of the Illinois Administrative Procedure Act.

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

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

22 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

23 Sec. 6. Returns; allocation of proceeds.

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

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

5 1. the name of the operator;

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

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

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

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

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

26 7. the amount of tax due;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 \$5,000,000 shall be deposited into the Illinois Sports
2 Facilities Fund and credited to the Subsidy Account each
3 fiscal year by making monthly deposits in the amount of 1/8 of
4 \$5,000,000 plus cumulative deficiencies in such deposits for
5 prior months, and (ii) an amount equal to the then applicable
6 Advance Amount, as defined in subsection (d), shall be
7 deposited into the Illinois Sports Facilities Fund and
8 credited to the Advance Account each fiscal year by making
9 monthly deposits in the amount of 1/8 of the then applicable
10 Advance Amount plus any cumulative deficiencies in such
11 deposits for prior months. (The deposits of the then
12 applicable Advance Amount during each fiscal year shall be
13 treated as advances of funds to the Illinois Sports Facilities
14 Authority for its corporate purposes to the extent paid to the
15 Authority or its trustee and shall be repaid into the General
16 Revenue Fund in the State treasury ~~Treasury~~ by the State
17 Treasurer on behalf of the Authority pursuant to Section 19 of
18 the Illinois Sports Facilities Authority Act, as amended. If
19 in any fiscal year the full amount of the then applicable
20 Advance Amount is not repaid into the General Revenue Fund,
21 then the deficiency shall be paid from the amount in the Local
22 Government Distributive Fund that would otherwise be allocated
23 to the City of Chicago under the State Revenue Sharing Act.)

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

1 deposits into the Illinois Sports Facilities Fund, an amount
2 equal to 8% of the net revenue realized from this Act during
3 the preceding month shall be deposited as follows: 18% of such
4 amount shall be deposited into the Chicago Travel Industry
5 Promotion Fund for the purposes described in subsection (n) of
6 Section 5 of the Metropolitan Pier and Exposition Authority
7 Act and the remaining 82% of such amount shall be deposited
8 into the Local Tourism Fund each month for purposes authorized
9 by Section 605-705 of the Department of Commerce and Economic
10 Opportunity Law. Beginning on August 1, 2011 and through June
11 30, 2023, an amount equal to 4.5% of the net revenue realized
12 from this Act during the preceding month shall be deposited as
13 follows: 55% of such amount shall be deposited into the
14 Chicago Travel Industry Promotion Fund for the purposes
15 described in subsection (n) of Section 5 of the Metropolitan
16 Pier and Exposition Authority Act and the remaining 45% of
17 such amount deposited into the International Tourism Fund for
18 the purposes authorized in Section 605-707 of the Department
19 of Commerce and Economic Opportunity Law.

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

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

1 Chicago Travel Industry Promotion Fund; and

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

6 After making all these deposits, any remaining net revenue
7 realized from the tax imposed under subsection (a) of Section
8 3 shall be deposited into the Tourism Promotion Fund in the
9 State treasury ~~Treasury~~. All moneys received by the Department
10 from the additional tax imposed under subsection (b) of
11 Section 3 shall be deposited into the Build Illinois Fund in
12 the State treasury ~~Treasury~~.

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

16 (1) 50% shall be deposited into the Build Illinois
17 Fund; and

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

20 (A) First:

21 (i) \$5,000,000 shall be deposited into the
22 Illinois Sports Facilities Fund and credited to
23 the Subsidy Account each fiscal year by making
24 monthly deposits in the amount of one-eighth of
25 \$5,000,000 plus cumulative deficiencies in those
26 deposits for prior months; and

1 (ii) an amount equal to the then applicable
2 Advance Amount, as defined in subsection (d),
3 shall be deposited into the Illinois Sports
4 Facilities Fund and credited to the Advance
5 Account each fiscal year by making monthly
6 deposits in the amount of one-eighth of the then
7 applicable Advance Amount plus any cumulative
8 deficiencies in such deposits for prior months;
9 the deposits of the then applicable Advance Amount
10 during each fiscal year shall be treated as
11 advances of funds to the Illinois Sports
12 Facilities Authority for its corporate purposes to
13 the extent paid to the Illinois Sports Facilities
14 Authority or its trustee and shall be repaid ~~into~~
15 ~~the General Revenue Fund in the State Treasury~~ by
16 the State Treasurer on behalf of the Authority
17 pursuant to Section 19 of the Illinois Sports
18 Facilities Authority Act as provided in item (iii)
19 of this paragraph (A); if, in any fiscal year, the
20 full amount of the Advance Amount is not repaid
21 into the General Revenue Fund, then the deficiency
22 shall be paid from the amount in the Local
23 Government Distributive Fund that would otherwise
24 be allocated to the City of Chicago under the
25 State Revenue Sharing Act; and
26 (iii) beginning on July 1, 2024 and until July 1,

1 2025, the amount repaid by the State Treasurer on
2 behalf of the Authority pursuant to Section 19 of
3 the Illinois Sports Facilities Authority Act shall
4 be deposited into the General Revenue Fund;
5 beginning on July 1, 2025 and until July 1, 2026,
6 from the amount repaid by the State Treasurer on
7 behalf of the Authority pursuant to Section 19 of
8 the Illinois Sports Facilities Authority Act,
9 \$77,916,800 shall be deposited into the General
10 Revenue Fund and all additional amounts repaid
11 shall be deposited into the Local Tourism Fund;
12 beginning on July 1, 2026, from the amount repaid
13 by the State Treasurer on behalf of the Authority
14 pursuant to Section 19 of the Illinois Sports
15 Facilities Authority Act, \$77,916,800 shall be
16 deposited into the General Revenue Fund,
17 \$4,142,400 shall be deposited into the Local
18 Tourism Fund, and all additional amounts repaid
19 shall be deposited as follows: 56% into the
20 Tourism Promotion Fund; 23% into the Local Tourism
21 Fund; 14% into the Chicago Travel Industry
22 Promotion Fund; and 7% into the International
23 Tourism Fund; and

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

1 follows:

2 (i) 56% into the Tourism Promotion Fund;

3 (ii) 23% into the Local Tourism Fund;

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

6 (iv) 7% into the International Tourism Fund.

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

8 "Advance Amount" means, for fiscal year 2002, \$22,179,000,
9 and for subsequent fiscal years through fiscal year 2033,
10 105.615% of the Advance Amount for the immediately preceding
11 fiscal year, rounded up to the nearest \$1,000.

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

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

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

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

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

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

1 (Source: P.A. 102-16, eff. 6-17-21; 103-8, eff. 6-7-23;
2 103-592, eff. 7-1-24; 103-642, eff. 7-1-24; revised 8-12-24.)

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

5 (70 ILCS 3205/19) (from Ch. 85, par. 6019)

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

16 The tax imposed by the Authority pursuant to this Section
17 and all civil penalties that may be assessed as an incident
18 thereof shall be collected and enforced by the State
19 Department of Revenue. The certificate of registration which
20 is issued by the Department to a lessor under The Hotel
21 Operators' 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 Section without
24 registering separately with the Department under such

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

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

26 Persons subject to any tax imposed pursuant to authority

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

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

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

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

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

1 pursuant to Section 8.25-4 of the State Finance Act and (ii)
2 \$10,000,000. The Department shall certify that all additional
3 amounts shall be paid to the Authority and used for its
4 corporate purposes.

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

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

1 of other capital and operating expenses of the Authority,
2 including any deposits required to reserve funds created for
3 repair and replacement of capital assets and to meet the
4 obligations of the Authority under any management agreement or
5 assistance agreement. Amounts repaid by the Authority to the
6 State Treasurer hereunder shall be treated as repayment of
7 amounts deposited into the Illinois Sports Facilities Fund and
8 credited to the Subsidy Account and used for the corporate
9 purposes of the Authority. The State Treasurer shall deposit
10 \$5,000,000 of the amount received into the General Revenue
11 Fund; thereafter, at the beginning of each fiscal year the
12 State Treasurer shall certify to the State Comptroller for all
13 prior fiscal years the cumulative amount of any deficiencies
14 in repayments to the City of Chicago of amounts in the Local
15 Government Distributive Fund that would otherwise have been
16 allocated to the City of Chicago under the State Revenue
17 Sharing Act but instead were paid into the General Revenue
18 Fund under Section 6 of the Hotel Operators' Occupation Tax
19 Act and that have not been reimbursed, and the Comptroller
20 shall, during the fiscal year at the beginning of which the
21 certification was made, cause warrants to be drawn from the
22 amount received for the repayment of that cumulative amount to
23 the City of Chicago until that cumulative amount has been
24 fully reimbursed; thereafter, the State Treasurer shall
25 deposit the balance of the amount received into the trust fund
26 established outside the State Treasury under subsection (g) of

1 Section 13 of the Metropolitan Pier and Exposition Authority
2 Act.

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

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

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

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

26 Section 99. Effective date. This Act takes effect upon

1 becoming law.