



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB2803

Introduced 1/13/2026, 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 2027 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). 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 16856 HLH 30266 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, the Department shall require that
5 any convention and tourism bureau receiving a grant under this
6 Section that requires matching funds shall provide matching
7 funds equal to no less than 40% of the grant amount; and (4) in
8 Fiscal Year 2027 and thereafter, the Department shall require
9 that any convention and tourism bureau receiving a grant under
10 this Section that requires matching funds shall provide
11 matching funds equal to no less than 25% of the grant amount.

12 During fiscal year 2013, the Department shall reserve
13 \$2,000,000 of the available local tourism funds for
14 appropriation to the Historic Preservation Agency for the
15 operation of the Abraham Lincoln Presidential Library and
16 Museum and State historic sites.

17 To provide for the expeditious and timely implementation
18 of the changes made by Public Act 101-636, emergency rules to
19 implement the changes made by Public Act 101-636 may be
20 adopted by the Department subject to the provisions of Section
21 5-45 of the Illinois Administrative Procedure Act.

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

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

1 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

2 Sec. 6. Returns; allocation of proceeds.

3 (a) Except as provided hereinafter in this Section, on or
4 before the last day of each calendar month, every person
5 engaged as a hotel operator in this State during the preceding
6 calendar month shall file a return with the Department,
7 stating:

8 1. the name of the operator;

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

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

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

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

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

4 7. the amount of tax due;

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

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

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

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

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

1 monthly returns.

2 Notwithstanding any other provision in this Act concerning
3 the time within which an operator may file his return, in the
4 case of any operator who ceases to engage in a kind of business
5 which makes him responsible for filing returns under this Act,
6 such operator shall file a final return under this Act with the
7 Department not more than one month after discontinuing such
8 business.

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

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

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

25 The person filing the return herein provided for shall, at
26 the time of filing such return, pay to the Department the

1 amount of tax herein imposed. The operator filing the return
2 under this Section shall, at the time of filing such return,
3 pay to the Department the amount of tax imposed by this Act
4 less a discount of 2.1% or \$25 per calendar year, whichever is
5 greater, which is allowed to reimburse the operator for the
6 expenses incurred in keeping records, preparing and filing
7 returns, remitting the tax and supplying data to the
8 Department on request.

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

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

1 There shall be deposited into the Build Illinois Fund in
2 the State treasury for each State fiscal year 40% of the amount
3 of total net revenue from the tax imposed by subsection (a) of
4 Section 3. Of the remaining 60%: (i) \$5,000,000 shall be
5 deposited into the Illinois Sports Facilities Fund and
6 credited to the Subsidy Account each fiscal year by making
7 monthly deposits in the amount of 1/8 of \$5,000,000 plus
8 cumulative deficiencies in such deposits for prior months, and
9 (ii) an amount equal to the then applicable Advance Amount, as
10 defined in subsection (d), shall be deposited into the
11 Illinois Sports Facilities Fund and credited to the Advance
12 Account each fiscal year by making monthly deposits in the
13 amount of 1/8 of the then applicable Advance Amount plus any
14 cumulative deficiencies in such deposits for prior months.
15 (The deposits of the then applicable Advance Amount during
16 each fiscal year shall be treated as advances of funds to the
17 Illinois Sports Facilities Authority for its corporate
18 purposes to the extent paid to the Authority or its trustee and
19 shall be repaid into the General Revenue Fund in the State
20 treasury by the State Treasurer on behalf of the Authority
21 pursuant to Section 19 of the Illinois Sports Facilities
22 Authority Act, as amended. If in any fiscal year the full
23 amount of the then applicable Advance Amount is not repaid
24 into the General Revenue Fund, then the deficiency shall be
25 paid from the amount in the Local Government Distributive Fund
26 that would otherwise be allocated to the City of Chicago under

1 the State Revenue Sharing Act.)

2 Of the remaining 60% of the amount of total net revenue
3 beginning on August 1, 2011 through June 30, 2023, from the tax
4 imposed by subsection (a) of Section 3 after all required
5 deposits into the Illinois Sports Facilities Fund, an amount
6 equal to 8% of the net revenue realized from this Act during
7 the preceding month shall be deposited as follows: 18% of such
8 amount shall be deposited into the Chicago Travel Industry
9 Promotion Fund for the purposes described in subsection (n) of
10 Section 5 of the Metropolitan Pier and Exposition Authority
11 Act and the remaining 82% of such amount shall be deposited
12 into the Local Tourism Fund each month for purposes authorized
13 by Section 605-705 of the Department of Commerce and Economic
14 Opportunity Law. Beginning on August 1, 2011 and through June
15 30, 2023, an amount equal to 4.5% of the net revenue realized
16 from this Act during the preceding month shall be deposited as
17 follows: 55% of such amount shall be deposited into the
18 Chicago Travel Industry Promotion Fund for the purposes
19 described in subsection (n) of Section 5 of the Metropolitan
20 Pier and Exposition Authority Act and the remaining 45% of
21 such amount deposited into the International Tourism Fund for
22 the purposes authorized in Section 605-707 of the Department
23 of Commerce and Economic Opportunity Law.

24 Beginning on July 1, 2023 and until July 1, 2024, of the
25 remaining 60% of the amount of total net revenue realized from
26 the tax imposed under subsection (a) of Section 3, after all

1 required deposits into the Illinois Sports Facilities Fund:

2 (1) an amount equal to 8% of the net revenue realized
3 under this Act for the preceding month shall be deposited
4 as follows: 82% to the Local Tourism Fund and 18% to the
5 Chicago Travel Industry Promotion Fund; and

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

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

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

20 (1) 50% shall be deposited into the Build Illinois
21 Fund; and

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

24 (A) First:

25 (i) \$5,000,000 shall be deposited into the
26 Illinois Sports Facilities Fund and credited to

1 the Subsidy Account each fiscal year by making
2 monthly deposits in the amount of one-eighth of
3 \$5,000,000 plus cumulative deficiencies in those
4 deposits for prior months; and

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

1 Government Distributive Fund that would otherwise
2 be allocated to the City of Chicago under the
3 State Revenue Sharing Act; and

4 (iii) beginning on July 1, 2024 and until July
5 1, 2026, the amount repaid by the State Treasurer
6 on behalf of the Authority pursuant to Section 19
7 of the Illinois Sports Facilities Authority Act
8 shall be deposited into the General Revenue Fund;
9 beginning on July 1, 2026 and until July 1, 2027,
10 from the amount repaid by the State Treasurer on
11 behalf of the Authority pursuant to Section 19 of
12 the Illinois Sports Facilities Authority Act,
13 \$82,291,800 shall be deposited into the General
14 Revenue Fund and all additional amounts repaid
15 shall be deposited into the Local Tourism Fund;
16 beginning on July 1, 2027, from the amount repaid
17 by the State Treasurer on behalf of the Authority
18 pursuant to Section 19 of the Illinois Sports
19 Facilities Authority Act, \$82,291,800 shall be
20 deposited into the General Revenue Fund,
21 \$4,375,000 shall be deposited into the Local
22 Tourism Fund, and all additional amounts repaid
23 shall be deposited as follows: 56% into the
24 Tourism Promotion Fund; 23% into the Local Tourism
25 Fund; 14% into the Chicago Travel Industry
26 Promotion Fund; and 7% into the International

1 Tourism Fund; and

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

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

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

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

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

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

12 "Advance Amount" means, for fiscal year 2002, \$22,179,000,
13 and for subsequent fiscal years through fiscal year 2033,
14 105.615% of the Advance Amount for the immediately preceding
15 fiscal year, rounded up to the nearest \$1,000.

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

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

1 in the State income tax return do not agree with the gross
2 receipts reported to the Department for the same period, the
3 operator shall attach to his annual information return a
4 schedule showing a reconciliation of the 2 amounts and the
5 reasons for the difference. The operator's annual information
6 return to the Department shall also disclose payroll
7 information of the operator's business during the year covered
8 by such return and any additional reasonable information which
9 the Department deems would be helpful in determining the
10 accuracy of the monthly, quarterly or annual tax returns by
11 such operator as hereinbefore provided for in this Section.

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

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

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

5 (Source: P.A. 103-8, eff. 6-7-23; 103-592, eff. 7-1-24;
6 103-642, eff. 7-1-24; 104-417, eff. 8-15-25.)

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

9 (70 ILCS 3205/19) (from Ch. 85, par. 6019)

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

20 The tax imposed by the Authority pursuant to this Section
21 and all civil penalties that may be assessed as an incident
22 thereof shall be collected and enforced by the State
23 Department of Revenue. The certificate of registration which
24 is issued by the Department to a lessor under The Hotel

1 Operators' Occupation Tax Act shall permit such registrant to
2 engage in a business which is taxable under any ordinance or
3 resolution enacted pursuant to this Section without
4 registering separately with the Department under such
5 ordinance or resolution or under this Section. The Department
6 shall have full power to administer and enforce this Section;
7 to collect all taxes and penalties due hereunder; to dispose
8 of taxes and penalties so collected in the manner provided in
9 this Section, and to determine all rights to credit memoranda,
10 arising on account of the erroneous payment of tax or penalty
11 hereunder. In the administration of, and compliance with, this
12 Section, the Department and persons who are subject to this
13 Section shall have the same rights, remedies, privileges,
14 immunities, powers and duties, and be subject to the same
15 conditions, restrictions, limitations, penalties and
16 definitions of terms, and employ the same modes of procedure,
17 as are prescribed in The Hotel Operators' Occupation Tax Act
18 (except where that Act is inconsistent herewith), as the same
19 is now or may hereafter be amended, as fully as if the
20 provisions contained in The Hotel Operators' Occupation Tax
21 Act were set forth herein.

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

1 notification from the Department. Such refund shall be paid by
2 the State Treasurer out of the amounts held by the State
3 Treasurer as trustee for the Authority.

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

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

1 such balance, which sum shall be retained by the State
2 Treasurer to cover the costs incurred by the Department in
3 administering and enforcing the provisions of this Section, as
4 provided herein. Each such monthly certification by the
5 Department shall also certify to the Comptroller the amount to
6 be so retained by the State Treasurer for payment as provided
7 in Section 6 of the Hotel Operators' Occupation Tax Act ~~into~~
8 ~~the General Revenue Fund of the State Treasury.~~

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

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

1 ~~Fund of the State Treasury~~ in an amount equal to the difference
2 between (i) the lesser of (x) the amount appropriated from the
3 Illinois Sports Facilities Fund to the Authority and (y) the
4 annual amount certified by the Chairman of the Authority
5 pursuant to Section 8.25-4 of the State Finance Act and (ii)
6 \$10,000,000. The Department shall certify that all additional
7 amounts shall be paid to the Authority and used for its
8 corporate purposes.

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

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

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

1 the City of Chicago until that cumulative amount has been
2 fully reimbursed; thereafter, the State Treasurer shall
3 deposit the balance of the amount received into the trust fund
4 established outside the State Treasury under subsection (g) of
5 Section 13 of the Metropolitan Pier and Exposition Authority
6 Act.

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

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

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

1 ordinance or resolution effecting such change or
2 discontinuance.

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

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