



Sen. Doris Turner

Filed: 5/26/2026

10400SB2829sam004

LRB104 17590 HLH 38262 a

1 AMENDMENT TO SENATE BILL 2829

2 AMENDMENT NO. _____. Amend Senate Bill 2829, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "ARTICLE 5

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

9 Section 5-5. Findings; purpose.

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

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

14 (2) The City of Springfield and Sangamon County are
15 the cornerstone of State government and welcome visitors

1 from around the world.

2 (b) The purposes of this Act are:

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

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

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

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

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

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

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

25 "BOS Center" means the existing convention center in

1 Springfield, Illinois, which is known as the Bank of
2 Springfield Center.

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

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

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

18 "Capital Area Tourism District Plan" means the written
19 plan that is adopted by the Authority for the development,
20 redevelopment, or both of the Capital Area Tourism District.
21 "Capital Area Tourism District Plan" may include a description
22 of the initial Capital Area Tourism Project Plan relating to
23 the development of a convention center headquarters hotel.

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

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

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

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

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

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

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

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

1 (6) a description of the general land uses that
2 currently apply and those that may apply to the Capital
3 Area Tourism Project; and

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

8 "Convention center" means a facility designed to host
9 large gatherings, conventions, trade shows, and meetings.
10 "Convention center" includes auditoriums, exhibition halls,
11 areas for food preparation and serving, parking facilities,
12 and administrative offices, including the BOS Center and the
13 proposed BOS Center expansion.

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

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

19 "Department of Revenue" means the Department of Revenue.

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

1 other agency or instrumentality of the State, or the
2 Authority. The developer may work with and transfer certain
3 development rights to other developers for the purpose of
4 implementing Capital Area Tourism Project Plans. A developer
5 for a Capital Area Tourism Project shall be appointed by the
6 Authority in the resolution approving the Capital Area Tourism
7 Project, except that, with respect to the initial Capital Area
8 Tourism Project, the Authority may appoint the developer in
9 the resolution establishing the Capital Area Tourism District.

10 "Developer" includes any successor developer who has assumed
11 the role and responsibilities of the original developer
12 through the execution of an amended development agreement and
13 has been approved as the developer through resolution of the
14 Authority approving the amended development agreement.

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

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

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

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

26 "Hotel operator" has the meaning given to the term

1 "operator" in Section 2 of the Hotel Operators' Occupation Tax
2 Act.

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

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

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

11 "Local hotel tax" means the municipal hotel operators'
12 occupation tax imposed by the City of Springfield pursuant to
13 Section 8-3-14 of the Illinois Municipal Code and the hotel
14 operator's occupation tax imposed by Sangamon County pursuant
15 to Subsection (b-5) of Section 5-1030 of the Counties Code.

16 "Local sales taxes" means any locally imposed taxes
17 received by a municipality, county, or other local
18 governmental entity arising from sales by retailers and
19 servicemen within the Capital Area Tourism District and any
20 use taxes imposed within the Capital Area Tourism District.

21 "Local sales taxes" includes business district sales taxes,
22 use taxes, and that portion of the net revenue allocated from
23 the Local Government Tax Fund and the County and Mass Transit
24 District Fund to the municipality, county, or other
25 governmental entity under the Retailers' Occupation Tax Act,
26 the Use Tax Act, the Service Use Tax Act, and the Service

1 Occupation Tax Act from transactions at places of business
2 located in a Capital Area Tourism District. "Local sales
3 taxes" does not include (i) any taxes authorized under the
4 Local Mass Transit District Act or the Metro-East Park and
5 Recreation District Act for so long as the applicable taxing
6 district does not impose a tax on real property, (ii) any
7 county school facility and resources occupation taxes imposed
8 under Section 5-1006.7 of the Counties Code, (iii) any taxes
9 authorized under the Flood Prevention District Act, (iv) any
10 taxes authorized under the Special County Occupation Tax For
11 Public Safety, Public Facilities, Mental Health, Substance
12 Abuse, or Transportation Law, (v) any taxes authorized under
13 the Northern Illinois Transit Authority Act, (vi) any taxes
14 authorized under the County Motor Fuel Tax Law, or (vii) any
15 taxes authorized under the Municipal Motor Fuel Tax Law.

16 "Local sales tax increment" means:

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

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

3 (A) except with respect to the 0.25% county
4 portion of the 6.25% State rate, all the local sales
5 taxes paid by taxpayers in the Capital Area Tourism
6 District that are in excess of the aggregate local
7 sales taxes paid by taxpayers in the Capital Area
8 Tourism District for the same month in the base year,
9 as determined by the Department of Revenue; and

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

25 "Local tax contribution" means:

26 (1) with respect to Sangamon County:

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

4 (B) that percentage of the local sales taxes
5 generated in the Capital Area Tourism District and
6 received by Sangamon County as stated in an
7 intergovernmental cooperation agreement to be pledged
8 capital area tourism revenues; and

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

10 (A) that percentage of the tax generated by the
11 convention center headquarters hotel and received by
12 the City of Springfield under the Hotel Operators'
13 Occupation Tax Act as stated in an intergovernmental
14 cooperation agreement to be pledged capital area
15 tourism revenues; and

16 (B) that percentage of the local sales tax
17 increment as stated in the intergovernmental
18 cooperation agreement to be pledged capital area
19 tourism revenues.

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

26 "Pledged capital area tourism revenues" means the funds

1 received by the Authority as the local tax contribution, the
2 funds received by the Authority as the State tax contribution,
3 and other sources of funds that are received by the Authority
4 and pledged to pay debt service on Capital Area Tourism Bonds
5 or to pay project costs, but excludes funds that are applied to
6 administrative costs of the Authority and its Board. The
7 pledge of pledged capital area tourism revenues may not be
8 impaired and shall be superior to any other use of those
9 revenues.

10 "Political subdivision" means a municipality or a unit of
11 local government, within the meanings set forth in the
12 Illinois Constitution and Section 21-102.8 of the Illinois
13 Pension Code, and includes the Authority.

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

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

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

25 (2) property assembly costs, including, but not
26 limited to, costs related to:

1 (A) the acquisition of land and other real
2 property or rights or interests in the land or other
3 real property located within the boundaries of the
4 Capital Area Tourism District and franchise rights;

5 (B) the demolition of buildings, site preparation,
6 and site improvements; and

7 (C) the clearing and grading of land and the
8 importing of additional soil and fill materials or the
9 removal of soil and fill materials from the site;

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

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

19 (5) costs of the design and construction of
20 improvements located outside the boundaries of a Capital
21 Area Tourism District if the costs are essential to
22 further the purpose and development of a Capital Area
23 Tourism District Plan and are either (i) part of and
24 connected to sewer, water, or utility service lines that
25 physically connect to the Capital Area Tourism District or
26 (ii) significant improvements for adjacent off-site

1 highways, streets, roadways, and interchanges that are
2 approved by the Department of Transportation. No other
3 cost of infrastructure and public works improvements
4 located outside the boundaries of a Capital Area Tourism
5 District may be deemed project costs;

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

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

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

25 (9) costs of mounted building signs, site monuments,
26 and pylon signs located within the boundaries of a Capital

1 Area Tourism District.

2 "Project costs" does not include:

3 (1) the cost of construction of buildings that are
4 owned by a municipality, county, or the Authority and that
5 are leased to a development user for uses other than as a
6 hotel or convention center;

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

9 (3) property taxes for property located in the Capital
10 Area Tourism District;

11 (4) lobbying costs; and

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

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

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

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

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

3 (3) requiring that no strike or dispute will be
4 engaged in by the labor organization employees;

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

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

13 "Project labor agreement" may include other terms and
14 conditions as deemed necessary.

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

22 "SMEAA" means the Springfield Metropolitan Exposition and
23 Auditorium Authority.

24 "State sales tax" means all the net revenue realized under
25 the Retailers' Occupation Tax Act, the Use Tax Act, the
26 Service Use Tax Act, and the Service Occupation Tax Act from

1 transactions at places of business located within a Capital
2 Area Tourism District, excluding that portion of the net
3 revenue realized under the Retailers' Occupation Tax Act, the
4 Use Tax Act, the Service Use Tax Act, and the Service
5 Occupation Tax Act from transactions at places of business
6 located within a Capital Area Tourism District that is
7 deposited into the Local Government Tax Fund and the County
8 and Mass Transit District Fund.

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

15 "State tax contribution" means 100% of the State sales tax
16 increment generated within the Capital Area Tourism District
17 and received by the State.

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

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

25 "Total development costs" means the aggregate public and
26 private investment in a Capital Area Tourism District,

1 including project costs and other direct and indirect costs
2 related to the development of the Capital Area Tourism
3 District or a Capital Area Tourism Project, as applicable.

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

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

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

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

21 (b) The Authority shall use the powers conferred on it
22 under this Section to assist in developing, redeveloping,
23 acquiring, constructing, equipping, and financing Capital Area
24 Tourism Projects in the Capital Area Tourism District to

1 promote business, job creation and retention, industry,
2 commerce, conventions, and tourism within the City of
3 Springfield, Sangamon County, and the State of Illinois under
4 this Act.

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

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

19 (2) to enter into loans, contracts, agreements,
20 including intergovernmental cooperation agreements, and
21 mortgages;

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

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

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

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

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

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

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

22 (10) to exercise the right of eminent domain by
23 condemnation proceedings in the manner provided by the
24 Eminent Domain Act;

25 (11) to acquire, construct, equip, finance, own,
26 lease, operate, and maintain any Capital Area Tourism

1 Project and to determine and direct the use of the local
2 tax contribution and the State tax contribution for the
3 approved Capital Area Project in the Capital Area Tourism
4 District;

5 (12) to borrow money and to issue revenue bonds,
6 notes, or other evidences of indebtedness as provided in
7 this Act;

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

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

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

17 (a) The governing and administrative powers of the
18 Authority shall be vested in its Board, which shall consist of
19 5 members appointed as follows:

20 (1) 3 members nominated by the Sangamon County Board
21 Chairman and appointed by action of the Sangamon County
22 Board;

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

25 (3) one member nominated by the Chairman of SMEAA and

1 appointed by action of the Board of SMEAA.

2 (b) All persons appointed as members of the Board shall be
3 residents of Sangamon County and shall have recognized ability
4 and experience in one or more of the following areas: economic
5 development, finance, banking, commercial development, hotel
6 management, convention management, small business management,
7 real estate development, community development, organized
8 labor, units of local government, or civic, community, or
9 neighborhood organization.

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

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

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

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

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

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

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

24 (j) The Board may appoint an Executive Director who shall
25 have a background in finance, real estate or economic
26 development, convention management, hotel management, or

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

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

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

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

24 (b) The Authority shall provide a detailed report of the
25 Authority's quarterly financial information on the Authority's

1 website. As they become available, the Authority's annual
2 audited financial statements shall be posted on the
3 Authority's website.

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

15 Section 5-40. Approval of the Capital Area Tourism
16 District and Capital Area Tourism Project.

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

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

1 (c) When the Authority is interested in establishing a
2 Capital Area Tourism District, it must pass a resolution
3 stating its intention and provide notice to the Director of
4 Commerce and Economic Opportunity and the Director of Revenue
5 of its intention to establish a Capital Area Tourism District.
6 The resolution considering the establishment of a Capital Area
7 Tourism District shall:

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

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

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

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

24 (5) identify the developer for the proposed Capital
25 Area Tourism Project or Projects in the proposed District;
26 and

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

3 (d) Upon the conclusion of the public hearing, the
4 Authority may pass a new and separate resolution to establish
5 the Capital Area Tourism District, which shall:

6 (1) make findings that the proposed Capital Area
7 Tourism District is to be developed with at least one
8 Capital Area Tourism Project;

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

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

17 (4) appoint the developer for the initial Capital Area
18 Tourism Project in the Capital Area Tourism District;

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

1 County, and promote business, industry, commerce and
2 conventions in the City of Springfield and Sangamon
3 County; and

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

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

13 (f) Following the passage of a resolution to establish a
14 Capital Area Tourism District, the Authority shall submit the
15 proposed Capital Area Tourism District Plan to the Department,
16 the Department of Revenue, and the Governor's Office of
17 Management and Budget for consideration.

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

22 (1) includes an initial Capital Area Tourism Project
23 with a projected capital investment of at least
24 \$30,000,000 for the Capital Area Tourism District; and

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

1 jobs;

2 (3) includes potential development users; and

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

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

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

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

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

25 (i) If the Authority is considering approving a Capital
26 Area Tourism Project, then it must cause to be prepared an

1 independent feasibility study. The feasibility consultant
2 shall provide certified copies of the feasibility study to the
3 Authority, the Department, the Department of Revenue, and the
4 Governor's Office of Management and Budget. The feasibility
5 study shall include the following:

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

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

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

16 (4) the unique quality of the Capital Area Tourism
17 Project;

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

21 (6) a market study;

22 (7) an analysis of current and anticipated
23 infrastructure needs;

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

1 Capital Area Tourism Project;

2 (9) the expected return on State and local investment
3 that the Capital Area Tourism Project is anticipated to
4 produce; and

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

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

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

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

19 (1) a summary of the feasibility study;

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

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

26 (4) a description of the buildings and facilities

1 proposed to be constructed or improved in the Capital Area
2 Tourism Project and, if applicable, a description of the
3 expected development users, as applicable;

4 (5) a copy of the project labor agreement entered into
5 by the developer and a commitment, in writing, by the
6 developer, other developers, contractors, and
7 subcontractors to comply with the requirements of Section
8 30-22 of the Illinois Procurement Code as they apply to
9 responsible bidders; and

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

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

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

1 for the conclusions of the economic impact study, in the form
2 and manner required by the agencies, so that the agencies can
3 verify the results of the study.

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

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

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

25 (1) give notice that a public hearing will be held to
26 consider the adoption of the Capital Area Tourism Project

1 Plan and fix the date, hour, and place of the public
2 hearing;

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

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

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

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

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

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

24 (2) A copy of the Authority's resolution providing for
25 the public hearing shall be sent by certified mail, return
26 receipt requested, to the governing authorities of the

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

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

23 (4) At the public hearing, a representative of the
24 Authority or developer shall present the Capital Area
25 Tourism Project Plan. Following this presentation, all
26 interested persons shall be given an opportunity to be

1 heard for up to that amount of time prescribed by the
2 Authority at the commencement of the public hearing. The
3 Authority may continue the date and time of the public
4 hearing if necessary.

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

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

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

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

1 Any removal of real property from a Capital Area Tourism
2 District shall be approved by a resolution of the Authority,
3 after receiving approval from the Office of the Governor.

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

22 (s) Any developer of a Capital Area Tourism Project shall
23 commence construction of the project by the date agreed upon
24 in the development agreement but in no event later than 18
25 months from the date of adoption of the Capital Area Tourism
26 Project Plan by the Authority. The Authority may require a

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

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

17 (u) On the fifth anniversary of the date of issuance of the
18 initial issue of Capital Area Tourism Bonds, the Director
19 shall, in consultation with the Authority and the developer,
20 determine the total number of new jobs created within the
21 Capital Area Tourism District, and the total project costs and
22 total development costs to that date. If the Director
23 determines that the total project costs to date for the
24 approved Capital Area Tourism Project funded, in whole or in
25 part, with proceeds from the initial issue of Capital Area
26 Tourism Bonds is not equal to or greater than \$30,000,000, and

1 that there are not at least 80 new jobs then existing in the
2 Capital Area Tourism District, then no additional Capital Area
3 Tourism Bonds, other than Capital Area Tourism Bonds issued to
4 refund the outstanding bonds in order to reduce aggregate debt
5 service on such bonds, may be issued by the Authority until the
6 total project costs of the approved Capital Area Tourism
7 Project funded with proceeds from the initial issue of Capital
8 Area Tourism Bonds exceed \$30,000,000 and at least 80 new jobs
9 shall have been created in the Capital Area Tourism District.

10 Section 5-43. Limitations on reimbursement. No Capital
11 Area Tourism Project may receive reimbursement from the
12 proceeds of Capital Area Tourism Bonds secured by or in part by
13 the State sales tax increment that exceeds an aggregate amount
14 of \$250,000,000 in total development costs. The Department may
15 further limit or reduce the total amount of reimbursement from
16 the proceeds of Capital Area Tourism Bonds secured by or in
17 part by the State sales tax increment for any Capital Area
18 Tourism Project as a condition of approval of the project;
19 provided that the Department executes a binding agreement with
20 the Authority and memorializes those terms prior to approving
21 a Capital Area Tourism Project Plan.

22 Section 5-45. Capital area tourism bonds; source of
23 payment; reporting.

24 (a) The Authority shall have the power to issue Capital

1 Area Tourism Bonds in one or more series to finance the
2 undertaking of a Capital Area Tourism Project in accordance
3 with the provisions of this Act. A Capital Area Tourism
4 Project approved under this Act may be completed in one or more
5 phases, and Capital Area Tourism Bonds may be issued, in one or
6 more series, to finance the Capital Area Tourism Project or
7 any of such project phase. Capital area tourism bonds may be
8 issued as revenue bonds as defined in and subject to the
9 procedures provided in the Local Government Debt Reform Act
10 that do not conflict with the provisions of this Act. Capital
11 area tourism bonds shall be issued only as revenue bonds and
12 shall not be subject to referendum or back-door referendum.

13 (b) Capital area tourism bonds may be made payable, both
14 as to principal, premium, and interest, from the following
15 sources of revenues, which, to the extent pledged by the
16 Authority for that purpose, shall constitute pledged capital
17 area tourism revenues:

18 (1) available private funds and contributions, grants,
19 tax credits, or other financial assistance from the State
20 or federal government;

21 (2) the local tax contribution;

22 (3) the State tax contribution;

23 (4) any other revenues appropriated by the City of
24 Springfield, Sangamon County, the State of Illinois,
25 SMEAA, or the Authority; and

26 (5) any combination of the foregoing.

1 (c) The Authority shall pledge the pledged capital area
2 tourism revenues to the repayment of Capital Area Tourism
3 Bonds in the resolution authorizing the issuance of Capital
4 Area Tourism Bonds.

5 (d) Capital area tourism bonds shall be issued as revenue
6 bonds, shall not be general obligations of the Authority, the
7 City of Springfield, Sangamon County, or the State of
8 Illinois, and shall not, in any event, give rise to a charge
9 against the general credit or taxing powers of the Authority,
10 Sangamon County, the State of Illinois, or the City of
11 Springfield or be payable out of any funds or properties other
12 than the pledged capital area tourism revenues and shall so
13 state on the face of such bonds.

14 (e) The maximum maturity of Capital Area Tourism Bonds
15 issued to finance a Capital Area Tourism Project shall not
16 exceed 35 years from the date of their issuance unless the
17 Authority extends that maturity by resolution up to a maximum
18 of 40 years from the date of their issuance. Any such extension
19 shall require the approval of the Office of the Governor, upon
20 the recommendation of the Directors. In no event shall the
21 maximum maturity date for any Capital Area Tourism Bonds
22 exceed that date which is 40 years from the date of issuance of
23 the Capital Area Tourism Bonds.

24 (f) Each issue of Capital Area Tourism Bonds proposed
25 after the initial issuance of such bonds shall be authorized
26 by the Authority only if pledged capital area tourism revenues

1 held in trust for the repayment of such bonds exceed that
2 amount which is sufficient to meet the debt service coverage
3 requirements on Capital Area Tourism Bonds outstanding as set
4 forth in the documentation relating to the issuance of such
5 bonds and that the excess is at least sufficient to meet
6 expected debt service coverage requirements on the proposed
7 issue of Capital Area Tourism Bonds.

8 (g) For a Capital Area Tourism Project financed with
9 Capital Area Tourism Bonds payable from the pledged capital
10 area tourism revenues, commencing on June 1 of the year
11 succeeding the year of issuance of the Capital Area Tourism
12 Bonds, the Authority shall prepare and submit to the
13 Department, the Department of Revenue, the Office of the
14 Governor, and the Governor's Office of Management and Budget
15 by June 1 of each year a report describing the status of the
16 Capital Area Tourism Project, any expenditures of the proceeds
17 of the Capital Area Tourism Bonds that have occurred for the
18 preceding calendar year, and a budget for the remaining
19 expenditures of the proceeds of such bonds expected to occur
20 until completion of the Capital Area Tourism Project financed,
21 in whole or in part, with such bonds, including the amount of
22 pledged capital area tourism revenues, the amount of such
23 revenues that has been spent, the projected amount of such
24 revenues, and the anticipated use of such revenues.

25 Each annual report shall be accompanied by an affidavit of
26 the developer or the Authority certifying the contents of the

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

16 (h) As soon as possible after the first day of each month,
17 upon certification of the Department of Revenue, the
18 Comptroller shall order transferred and the Treasurer shall
19 transfer, from the General Revenue Fund to the Capital Area
20 Tourism Bond Revenue Fund, the State tax contribution for the
21 second preceding month, less 3% of that amount, which shall be
22 transferred into the Tax Compliance and Administration Fund
23 and shall be used by the Department of Revenue, subject to
24 appropriation, to cover the costs of the Department of Revenue
25 in administering this Act.

26 As soon as possible after the first day of each month, upon

1 certification of the Department of Revenue, the Comptroller
2 shall order transferred and the Treasurer shall transfer, from
3 the Local Government Tax Fund and the County and Mass Transit
4 District Fund to the Capital Area Tourism Bond Revenue Fund,
5 the local tax contribution for the second preceding month, as
6 provided in Section 6z-18 of the State Finance Act and from the
7 County and Mass Transit District Fund as provided in Section
8 6z-20 of the State Finance Act.

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

13 The amount to be paid shall be the amount of State tax
14 contribution and the amount of the local tax contribution (not
15 including credit memoranda or the amount transferred into the
16 Tax Compliance and Administration Fund) collected during the
17 second preceding calendar month by the Department of Revenue
18 on transactions at places of business located within the
19 Capital Area Tourism District, plus an amount the Department
20 of Revenue determines is necessary to offset any amounts that
21 were erroneously paid to a different taxing body, and not
22 including an amount equal to the amount of refunds made during
23 the second preceding calendar month by the Department of
24 Revenue, and not including any amount that the Department of
25 Revenue determines is necessary to offset any amounts that are
26 payable to a different taxing body but were erroneously paid

1 to the municipality or county.

2 Within 10 days after receipt by the Comptroller of the
3 Department of Revenue's certification, the Comptroller shall
4 cause the orders to be drawn for the amounts in accordance with
5 the directions contained in the certification. When certifying
6 the amount of monthly disbursement to the Authority, the
7 Department of Revenue shall increase or decrease that amount
8 by an amount necessary to offset any misallocation of previous
9 disbursements. The offset amount shall be the amount
10 erroneously disbursed within the 6 months preceding the time a
11 misallocation is discovered.

12 (i) The Authority shall deposit the proceeds from the
13 Capital Area Tourism Bond Revenue Fund into a special fund of
14 the Authority called the Capital Area Tourism District Revenue
15 Fund, if not directly disbursed to the bond trustee for
16 Capital Area Tourism Bonds issued by the Authority, for
17 further transfer to the bond trustee, for the purpose of
18 paying debt service with respect to the outstanding Capital
19 Area Tourism Bonds, paying or reimbursing project costs for
20 the Capital Area Tourism Projects, or both.

21 If the Authority fails to issue Capital Area Tourism Bonds
22 within 2 years from the date of approval of the initial Capital
23 Area Tourism Project Plan, then the Department of Revenue
24 shall cease distribution of the State tax contribution to the
25 City of Springfield, Sangamon County, or the Authority, as
26 applicable, and shall transfer any State tax contribution from

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

1 Operators' Occupation Tax receipts collected by the City of
2 Springfield or Sangamon County and not paid to the Department
3 of Revenue shall be transferred to the bond trustee for
4 Capital Area Tourism Bonds issued by the Authority pursuant to
5 the requirements of the Intergovernmental Cooperation
6 Agreement.

7 Section 5-50. Reporting taxes.

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

17 Said bond trustee, escrow agent, or paying agent shall
18 keep such sales and use tax and hotel tax reports and the
19 information contained therein confidential, but may use such
20 information for purposes of allocating and depositing the
21 sales and use tax revenues and hotel tax revenues in
22 connection with the bonds used to finance project costs in the
23 Capital Area Tourism District. The sales and use tax and hotel
24 tax reports received by said bond trustee, escrow agent, or
25 paying agent shall be subject to the confidentiality

1 provisions of Section 11 of the Retailers' Occupation Tax Act.

2 (b) The Authority, or bond trustee for Capital Area
3 Tourism Bonds issued by the Authority in accordance with the
4 indenture requirements for those bonds, shall determine when
5 the amount of pledged capital area tourism revenues and other
6 revenues that have been collected, distributed, and deposited
7 to the bond debt service fund, debt service reserve fund, or
8 both under the applicable indenture are sufficient to satisfy
9 all principal, premium and interest obligations to the
10 maturity date or dates of all outstanding Capital Area Tourism
11 Bonds issued to finance a Capital Area Tourism Project and
12 shall give the Department of Revenue written notice of such
13 determination. The notice shall include a date certain on
14 which deposits into the Capital Area Tourism Bond Revenue Fund
15 for a Capital Area Tourism Project shall terminate and shall
16 be provided to the Department of Revenue at least 60 days prior
17 to that date. When pledged capital area tourism revenues held
18 under the indenture relating to the Capital Area Tourism Bonds
19 are sufficient to discharge all Capital Area Tourism Bonds
20 then outstanding and the Authority notifies the Department of
21 Revenue that no further Capital Area Tourism Bonds shall be
22 issued, then all sales and use taxes and hotel taxes and other
23 revenues shall be collected and distributed in accordance with
24 applicable law.

25 If the Authority fails to give timely notice under this
26 subsection (b), the Department of Revenue, upon discovery of

1 this failure, shall cease distribution of the State sales tax
2 increment to the Authority, shall transfer any State sales tax
3 increment in the Capital Area Tourism Bond Revenue Fund to the
4 General Revenue Fund, and shall cease deposits of State sales
5 tax increment amounts into the Capital Area Tourism Bond
6 Revenue Fund. Any amount of State sales tax increment
7 distributed to the Authority from the Capital Area Tourism
8 Bond Revenue Fund in excess of the amount sufficient to
9 satisfy all principal and interest costs to the maturity date
10 or dates of all Capital Area Tourism Bonds issued by the
11 Authority shall be repaid to the Department of Revenue and
12 deposited into the General Revenue Fund. If not repaid within
13 90 days after notice from the State, the Department of Revenue
14 shall withhold distributions to the Authority from the Local
15 Government Tax Fund until the excess amount is repaid, which
16 withheld amounts shall be transferred to the General Revenue
17 Fund.

18 Section 5-55. Developer. Notwithstanding any other
19 provision of law, the Authority shall control all Capital Area
20 Tourism Projects in any Capital Area Tourism District created
21 in the territorial jurisdiction of the Authority.

22 Section 5-60. Reports; commitment notice. The Authority
23 shall annually submit a report of its finances to the Auditor
24 General. The Authority shall provide notice to the General

1 Assembly, the Department of Commerce and Economic Opportunity,
2 and the Governor whenever the Authority enters into a
3 commitment to support the financing of a Capital Area Tourism
4 Project. The notice to the General Assembly shall be filed
5 with the Clerk of the House of Representatives and the
6 Secretary of the Senate, in electronic form only, in the
7 manner that the Clerk and the Secretary shall direct.

8 Section 5-65. Exemption from taxation. All property of the
9 Authority is exempt from taxation under the Property Tax Code.

10 Section 5-70. Investigatory authority. The Board may
11 investigate conditions in which it has an interest within the
12 territorial jurisdiction of the Authority, the enforcement of
13 its resolutions, rules, and regulations and the action,
14 conduct, and efficiency of its officers, agents, and
15 employees. In the conduct of such investigations the Board may
16 hold public hearings on its own motion. Each member of the
17 Board shall have power to administer oaths, and the secretary,
18 by order of the Board, shall issue subpoenas to secure the
19 attendance and testimony of witnesses and the production of
20 books and papers relevant to such investigations and to any
21 hearing before the Board or any member of the Board.

22 Any circuit court of this State, upon application of the
23 Board or any Board member, may in its discretion compel the
24 attendance of witnesses, the production of books and papers,

1 and the giving of testimony before the Board or before any
2 Board member or any officers' committee appointed by the
3 Board, by attachment for contempt or otherwise in the same
4 manner as the production of evidence may be compelled before
5 the court.

6 Section 5-75. Rules. The Department and the Department of
7 Revenue shall have the authority to adopt such rules as are
8 reasonable and necessary to implement the provisions of this
9 Act. Notwithstanding the foregoing, the Department and the
10 Department of Revenue shall have the authority, prior to
11 adoption and approval of those rules, to consult on and
12 recommend approval of a Capital Area Tourism District, Capital
13 Area Tourism Project, or any related plans or submissions, and
14 to otherwise administer this Act while those rules are pending
15 adoption and approval.

16 Section 5-80. Concurrent development. Nothing in this Act
17 shall in any way limit, restrict, or prevent the concurrent
18 establishment, creation, or development of a STAR bond
19 district or STAR bond project within any part of Sangamon
20 County or the City of Springfield, excluding the territory
21 within the Capital Area Tourism District that otherwise
22 satisfies the requirements of the Statewide Innovation
23 Development and Economy Act; provided, that in no event shall
24 the pledged capital area tourism revenues be used for any

1 purposes other than those authorized by this Act.

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

5 (30 ILCS 105/5.1038 new)

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

7 (30 ILCS 105/6z-18) (from Ch. 127, par. 142z-18)

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

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

21 A portion of the money paid into the Local Government Tax
22 Fund from the 6.25% general use tax rate on the selling price
23 of tangible personal property which is purchased outside

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

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

26 For the purpose of determining allocation to the local

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

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

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

1 by the Department, subject to appropriation, to cover the
2 costs of the Department in administering the Innovation
3 Development and Economy Act.

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 during the
10 second preceding calendar month for sales within the Capital
11 Area Tourism District and deposited into the Local Government
12 Tax Fund, less 3% of that amount, which shall be transferred
13 into the Tax Compliance and Administration Fund and shall be
14 used by the Department, subject to appropriation, to cover the
15 costs of the Department in administering the Capital Area
16 Tourism Authority Act.

17 After the monthly transfers ~~transfer~~ to the STAR Bonds
18 Revenue Fund and the Capital Area Tourism Bond Revenue Fund,
19 on or before the 25th day of each calendar month, the
20 Department shall prepare and certify to the Comptroller the
21 disbursement of stated sums of money to named municipalities
22 and counties, the municipalities and counties to be those
23 entitled to distribution of taxes or penalties paid to the
24 Department during the second preceding calendar month. The
25 amount to be paid to each municipality or county shall be the
26 amount (not including credit memoranda) collected during the

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

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

24 The provisions directing the distributions from the
25 special fund in the State treasury provided for in this
26 Section shall constitute an irrevocable and continuing

1 appropriation of all amounts as provided herein. The State
2 Treasurer and State Comptroller are hereby authorized to make
3 distributions as provided in this Section.

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

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

17 (Source: P.A. 102-700, Article 60, Section 60-10, eff.
18 4-19-22; 102-700, Article 65, Section 65-15, eff. 4-19-22;
19 103-154, eff. 6-30-23.)

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

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

22 Sec. 6z-20. County and Mass Transit District Fund. Of the
23 money received from the 6.25% general rate (and, beginning
24 July 1, 2000 and through December 31, 2000, the 1.25% rate on
25 motor fuel and gasohol, and beginning on August 6, 2010

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

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

22 Of the money received from the 6.25% general use tax rate
23 on tangible personal property which is purchased outside
24 Illinois at retail from a retailer and which is titled or
25 registered by any agency of this State's government and paid
26 into the County and Mass Transit District Fund, the amount for

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

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

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

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

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 during the
16 second preceding calendar month for sales within the Capital
17 Area Tourism District and deposited into the County and Mass
18 Transit District Fund, less 3% of that amount, which shall be
19 transferred into the Tax Compliance and Administration Fund
20 and shall be used by the Department, subject to appropriation,
21 to cover the costs of the Department in administering the
22 Capital Area Tourism Authority Act.

23 After the monthly transfers ~~transfer~~ to the STAR Bonds
24 Revenue Fund and the Capital Area Tourism Bond Revenue Fund,
25 on or before the 25th day of each calendar month, the
26 Department shall prepare and certify to the Comptroller the

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

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

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

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

23 In construing any development, redevelopment, annexation,
24 preannexation or other lawful agreement in effect prior to
25 September 1, 1990, which describes or refers to receipts from
26 a county or municipal retailers' occupation tax, use tax or

1 service occupation tax which now cannot be imposed, such
2 description or reference shall be deemed to include the
3 replacement revenue for such abolished taxes, distributed from
4 the County and Mass Transit District Fund or Local Government
5 Distributive Fund, as the case may be.

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

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

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

24 For the purpose of determining allocation to the local
25 government unit, a retail sale by a producer of coal or other

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

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

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

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
15 during the second preceding calendar month for sales within a
16 STAR bond district and deposited into the County and Mass
17 Transit District Fund, less 3% of that amount, which shall be
18 transferred into the Tax Compliance and Administration Fund
19 and shall be used by the Department, subject to appropriation,
20 to cover the costs of the Department in administering the
21 Innovation Development and Economy Act.

22 Upon certification of the Department of Revenue as
23 provided in the Capital Area Tourism Authority Act, the
24 Comptroller shall order transferred, and the Treasurer shall
25 transfer, to the Capital Area Tourism Bond Revenue Fund the
26 local sales tax contribution, as applicable and as defined in

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

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

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

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

1 misallocation is discovered.

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

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

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

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

22 (35 ILCS 200/15-63 new)

23 Sec. 15-63. Capital Area Tourism Authority. Property of
24 the Capital Area Tourism Authority is exempt.

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

3 (55 ILCS 5/5-1006.9)

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

5 (a) The corporate authorities of any county may, by
6 ordinance or resolution that takes effect on or after January
7 1, 2026, impose a tax upon all persons engaged in the business
8 of selling groceries at retail in the county, but outside of
9 any municipality, on the gross receipts from those sales made
10 in the course of that business. If imposed, the tax shall be at
11 the rate of 1% of the gross receipts from these sales.

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

21 The Department shall have full power to administer and
22 enforce this subsection; to collect all taxes and penalties
23 due under this subsection; to dispose of taxes and penalties
24 so collected in the manner provided in this Section and under

1 rules adopted by the Department; and to determine all rights
2 to credit memoranda arising on account of the erroneous
3 payment of tax or penalty under this subsection.

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

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

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

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

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

21 The Department shall have full power to administer and
22 enforce this subsection, to collect all taxes and penalties
23 due under this subsection, to dispose of taxes and penalties
24 so collected in the manner provided in this Section and under
25 rules adopted by the Department, and to determine all rights
26 to credit memoranda arising on account of the erroneous

1 payment of a tax or penalty under this subsection.

2 In the administration of and compliance with this
3 subsection, the Department and persons who are subject to this
4 subsection shall have the same rights, remedies, privileges,
5 immunities, powers and duties, and be subject to the same
6 conditions, restrictions, limitations, penalties and
7 definitions of terms, and employ the same modes of procedure
8 as are set forth in Sections 2, 2c, 3 through 3-50 (in respect
9 to all provisions contained in those Sections other than: (i)
10 the State rate of tax; (ii) the exemption for food for human
11 consumption that is to be consumed off the premises where it is
12 sold (other than alcoholic beverages, food consisting of or
13 infused with adult use cannabis, soft drinks, candy, and food
14 that has been prepared for immediate consumption), which is
15 authorized to be taxed as provided in this subsection; and
16 (iii) the exemption for food prepared for immediate
17 consumption and transferred incident to a sale of service
18 subject to the Service Occupation Tax Act or the Service Use
19 Tax Act by an entity licensed under the Hospital Licensing
20 Act, the Nursing Home Care Act, the Assisted Living and Shared
21 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the
22 Specialized Mental Health Rehabilitation Act of 2013, or the
23 Child Care Act of 1969, or an entity that holds a permit issued
24 pursuant to the Life Care Facilities Act, which is authorized
25 to be taxed as provided in this subsection), 4, 5, 7, 8, 9
26 (except as to the disposition of taxes and penalties

1 collected), 10, 11, 12, 13, 15, 16, 17, 18, 19, and 20 of the
2 Service Occupation Tax Act and all provisions of the Uniform
3 Penalty and Interest Act, as fully as if those provisions were
4 set forth in this Section.

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 by separately stating the tax as an
8 additional charge, which may be stated in combination, in a
9 single amount, with State tax that servicemen are authorized
10 to collect under the Service Use Tax Act, pursuant to any
11 bracketed schedules set forth by the Department.

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

20 Moneys deposited into the County Grocery Tax Trust Fund
21 under this Section are not subject to appropriation and shall
22 be used as provided in this Section. All deposits into the
23 County Grocery Tax Trust Fund shall be held in the County
24 Grocery Tax Trust Fund by the State Treasurer, ex officio, as
25 trustee separate and apart from all public moneys or funds of
26 this State.

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 County Grocery Tax Trust Fund.

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

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

21 After the monthly transfers ~~transfer~~ to the STAR Bonds
22 Revenue Fund and the Capital Area Tourism Bond Revenue Fund,
23 if any, on or before the 25th day of each calendar month, the
24 Department shall prepare and certify to the Comptroller the
25 disbursement of stated sums of money to named counties, the
26 counties to be those from which retailers have paid taxes or

1 penalties under this Section to the Department during the
2 second preceding calendar month. The amount to be paid to each
3 county shall be the amount (not including credit memoranda)
4 collected under this Section 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 on behalf of such
10 county, and not including any amount that the Department
11 determines is necessary to offset any amounts that were
12 payable to a different taxing body but were erroneously paid
13 to the county, and not including any amounts that are
14 transferred to the STAR Bonds Revenue Fund or the Capital Area
15 Tourism Bond Revenue Fund. Within 10 days after receipt by the
16 Comptroller of the disbursement certification to the counties
17 provided for in this Section to be given to the Comptroller by
18 the Department, the Comptroller shall cause the orders to be
19 drawn for the amounts in accordance with the directions
20 contained in the certification.

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

26 (f) Except as otherwise provided in this subsection, an

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

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

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

20 For purposes of the tax authorized to be imposed under
21 subsection (a), "groceries" has the same meaning as "food for
22 human consumption that is to be consumed off the premises
23 where it is sold (other than alcoholic beverages, food
24 consisting of or infused with adult use cannabis, soft drinks,
25 candy, and food that has been prepared for immediate
26 consumption)", as further defined in Section 2-10 of the

1 Retailers' Occupation Tax Act.

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

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

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

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

23 (55 ILCS 5/5-1030) (from Ch. 34, par. 5-1030)

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

25 (a) The corporate authorities of any county may by

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

15 (b) With the consent of municipalities representing at
16 least 67% of the population of Winnebago County, as determined
17 by the 2010 federal decennial census and as expressed by
18 resolution of the corporate authorities of those
19 municipalities, the county board of Winnebago County may, by
20 ordinance, impose a tax upon all persons engaged in the county
21 in the business of renting, leasing, or letting rooms in a
22 hotel that imposes a tax under Section 8-3-14 of the Illinois
23 Municipal Code, as defined in the Hotel Operators' Occupation
24 Tax Act, at a rate not to exceed 2% of the gross rental
25 receipts from renting, leasing, or letting, excluding,
26 however, from gross rental receipts, the proceeds of the

1 renting, leasing, or letting to permanent residents of that
2 hotel, and may provide for the administration and enforcement
3 of the tax, and for the collection thereof from the persons
4 subject to the tax, as the county board determines to be
5 necessary or practicable for the effective administration of
6 the tax. The tax shall be instituted on a county-wide basis and
7 shall be in addition to any tax imposed by this or any other
8 provision of law. The revenue generated under this subsection
9 shall be accounted for and segregated from all other funds of
10 the county and shall be utilized solely for either: (1)
11 encouraging, supporting, marketing, constructing, or
12 operating, either directly by the county or through other
13 taxing bodies within the county, sports, arts, or other
14 entertainment or tourism facilities or programs for the
15 purpose of promoting tourism, competitiveness, job growth, and
16 for the general health and well-being of the citizens of the
17 county; or (2) payment towards debt services on bonds issued
18 for the purposes set forth in this subsection.

19 (b-5) The county board of Sangamon County may, by
20 ordinance or resolution, impose a tax upon all persons engaged
21 in the county in the business of renting, leasing, or letting
22 rooms in a hotel that imposes a tax under Section 8-3-14 of the
23 Illinois Municipal Code, as defined in the Hotel Operators'
24 Occupation Tax Act, at a rate not to exceed 3% of the gross
25 rental receipts from renting, leasing, or letting, excluding,
26 however, from gross rental receipts, the proceeds of the

1 renting, leasing, or letting to permanent residents of that
2 hotel, and may provide for the administration and enforcement
3 of the tax, and for the collection thereof from the persons
4 subject to the tax, as the county board determines to be
5 necessary or practicable for the effective administration of
6 the tax. The tax shall be instituted on a county-wide basis and
7 shall be in addition to any tax imposed by this or any other
8 provision of law. The revenue generated under this subsection
9 shall be accounted for and segregated from all other funds of
10 the county and shall be used solely for ~~either~~: (1)
11 encouraging, supporting, marketing, constructing, or
12 operating, either directly by the county or through other
13 taxing bodies within the county, sports, arts, or other
14 entertainment or tourism facilities or programs for the
15 purpose of promoting tourism, competitiveness, job growth, and
16 for the general health and well-being of the citizens of the
17 county; ~~or~~ (2) payment of ~~towards~~ debt service ~~services~~ on
18 bonds issued for the purposes set forth in this subsection; or
19 (3) for the purposes described in the Capital Area Tourism
20 Authority Act.

21 (c) Except with respect to the imposition of a tax under
22 subsection (b-5) of this Section by the county board of
23 Sangamon County, with respect to which a Tourism Facility
24 Board shall not have any jurisdiction, a ~~A~~ Tourism Facility
25 Board shall be established, comprised of a representative from
26 the county and from each municipality that has approved the

1 imposition of the tax under subsection (b) of this Section.

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

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

19 (3) The Board shall not be a separate unit of local
20 government, shall have no paid staff, and members of the
21 Board shall receive no compensation or reimbursement of
22 expenses from proceeds of the tax imposed under subsection
23 (b) of this Section.

24 (d) Persons subject to any tax imposed pursuant to
25 authority granted by this Section may reimburse themselves for
26 their tax liability for such tax by separately stating such

1 tax as an additional charge, which charge may be stated in
2 combination, in a single amount, with State tax imposed under
3 "The Hotel Operators' Occupation Tax Act".

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

8 An ordinance or resolution imposing a tax hereunder or
9 effecting a change in the rate thereof shall be effective on
10 the first day of the calendar month next following its passage
11 and required publication.

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

17 Any county may agree with any unit of local government,
18 including any authority defined as a metropolitan exposition,
19 auditorium and office building authority, fair and exposition
20 authority, exposition and auditorium authority, or civic
21 center authority created pursuant to provisions of Illinois
22 law and the territory of which unit of local government or
23 authority is co-extensive with or wholly within such county,
24 to impose and collect for a period not to exceed 40 years, any
25 portion or all of the tax authorized pursuant to this Section
26 and to transmit such tax so collected to such unit of local

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

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

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

20 (65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

21 Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax
22 Act. The corporate authorities of a home rule municipality may
23 impose a tax upon all persons engaged in the business of
24 selling tangible personal property, other than an item of

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

1 the tax shall be collected and enforced by the State
2 Department of Revenue. The certificate of registration that is
3 issued by the Department to a retailer under the Retailers'
4 Occupation Tax Act shall permit the retailer to engage in a
5 business that is taxable under any ordinance or resolution
6 enacted pursuant to this Section without registering
7 separately with the Department under such ordinance or
8 resolution or under this Section. The Department shall have
9 full power to administer and enforce this Section; to collect
10 all taxes and penalties due hereunder; to dispose of taxes and
11 penalties so collected in the manner hereinafter provided; and
12 to determine all rights to credit memoranda arising on account
13 of the erroneous payment of tax or penalty hereunder. In the
14 administration of, and compliance with, this Section the
15 Department and persons who are subject to this Section shall
16 have the same rights, remedies, privileges, immunities, powers
17 and duties, and be subject to the same conditions,
18 restrictions, limitations, penalties and definitions of terms,
19 and employ the same modes of procedure, as are prescribed in
20 Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65
21 (in respect to all provisions therein other than the State
22 rate of tax), 2c, 3 (except as to the disposition of taxes and
23 penalties collected, and except that the retailer's discount
24 is not allowed for taxes paid on aviation fuel that are subject
25 to the revenue use requirements of 49 U.S.C. 47107(b) and 49
26 U.S.C. 47133), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,

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

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

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

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

23 Whenever the Department determines that a refund should be
24 made under this Section to a claimant instead of issuing a
25 credit memorandum, the Department shall notify the State
26 Comptroller, who shall cause the order to be drawn for the

1 amount specified and to the person named in the notification
2 from the Department. The refund shall be paid by the State
3 Treasurer out of the home rule municipal retailers' occupation
4 tax fund or the Local Government Aviation Trust Fund, as
5 appropriate.

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

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

26 Upon certification of the Department of Revenue as

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

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

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

17 In addition to the disbursement required by the preceding
18 paragraph and in order to mitigate delays caused by
19 distribution procedures, an allocation shall, if requested, be
20 made within 10 days after January 14, 1991, and in November of
21 1991 and each year thereafter, to each municipality that
22 received more than \$500,000 during the preceding fiscal year,
23 (July 1 through June 30) whether collected by the municipality
24 or disbursed by the Department as required by this Section.
25 Within 10 days after January 14, 1991, participating
26 municipalities shall notify the Department in writing of their

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

26 For the purpose of determining the local governmental unit

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

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

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

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

25 When certifying the amount of a monthly disbursement to a
26 municipality under this Section, the Department shall increase

1 or decrease the amount by an amount necessary to offset any
2 misallocation of previous disbursements. The offset amount
3 shall be the amount erroneously disbursed within the previous
4 6 months from the time a misallocation is discovered.

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

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

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

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

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

1 amendatory Act of the 101st General Assembly are a denial and
2 limitation of home rule powers and functions under subsection
3 (g) of Section 6 of Article VII of the Illinois Constitution.
4 The tax imposed by a home rule municipality pursuant to this
5 Section and all civil penalties that may be assessed as an
6 incident thereof shall be collected and enforced by the State
7 Department of Revenue. The certificate of registration which
8 is issued by the Department to a retailer under the Retailers'
9 Occupation Tax Act or under the Service Occupation Tax Act
10 shall permit such registrant to engage in a business which is
11 taxable under any ordinance or resolution enacted pursuant to
12 this Section without registering separately with the
13 Department under such ordinance or resolution or under this
14 Section. The Department shall have full power to administer
15 and enforce this Section; to collect all taxes and penalties
16 due hereunder; to dispose of taxes and penalties so collected
17 in the manner hereinafter provided, and to determine all
18 rights to credit memoranda arising on account of the erroneous
19 payment of tax or penalty hereunder. In the administration of,
20 and compliance with, this Section the Department and persons
21 who are subject to this Section shall have the same rights,
22 remedies, privileges, immunities, powers and duties, and be
23 subject to the same conditions, restrictions, limitations,
24 penalties and definitions of terms, and employ the same modes
25 of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3
26 through 3-50 (in respect to all provisions therein other than

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

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

22 Persons subject to any tax imposed pursuant to the
23 authority granted in this Section may reimburse themselves for
24 their serviceman's tax liability hereunder by separately
25 stating such tax as an additional charge, which charge may be
26 stated in combination, in a single amount, with State tax

1 which servicemen are authorized to collect under the Service
2 Use Tax Act, pursuant to such bracket schedules as the
3 Department may prescribe.

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

13 Except as otherwise provided in this paragraph, the
14 Department shall forthwith pay over to the State Treasurer, ex
15 officio, as trustee, all taxes and penalties collected
16 hereunder for deposit into the Home Rule Municipal Retailers'
17 Occupation Tax Fund. Taxes and penalties collected on aviation
18 fuel sold on or after December 1, 2019, shall be immediately
19 paid over by the Department to the State Treasurer, ex
20 officio, as trustee, for deposit into the Local Government
21 Aviation Trust Fund. The Department shall only pay moneys into
22 the Local Government Aviation Trust Fund under this Section
23 for so long as the revenue use requirements of 49 U.S.C.
24 47107(b) and 49 U.S.C. 47133 are binding on the municipality.

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 under
5 this Section during the second preceding calendar month for
6 sales within a STAR bond district.

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

15 After the monthly transfers ~~transfer~~ to the STAR Bonds
16 Revenue Fund and the Capital Area Tourism Bond Revenue Fund,
17 on or before the 25th day of each calendar month, the
18 Department shall prepare and certify to the Comptroller the
19 disbursement of stated sums of money to named municipalities,
20 the municipalities to be those from which suppliers and
21 servicemen have paid taxes or penalties hereunder to the
22 Department during the second preceding calendar month. The
23 amount to be paid to each municipality shall be the amount (not
24 including credit memoranda and not including taxes and
25 penalties collected on aviation fuel sold on or after December
26 1, 2019) collected hereunder during the second preceding

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

19 In addition to the disbursement required by the preceding
20 paragraph and in order to mitigate delays caused by
21 distribution procedures, an allocation shall, if requested, be
22 made within 10 days after January 14, 1991, and in November of
23 1991 and each year thereafter, to each municipality that
24 received more than \$500,000 during the preceding fiscal year,
25 (July 1 through June 30) whether collected by the municipality
26 or disbursed by the Department as required by this Section.

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

1 the allocations made in accordance with this paragraph.

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

6 An ordinance or resolution imposing or discontinuing a tax
7 hereunder or effecting a change in the rate thereof shall be
8 adopted and a certified copy thereof filed with the Department
9 on or before the first day of June, whereupon the Department
10 shall proceed to administer and enforce this Section as of the
11 first day of September next following such adoption and
12 filing. Beginning January 1, 1992, an ordinance or resolution
13 imposing or discontinuing the tax hereunder or effecting a
14 change in the rate thereof shall be adopted and a certified
15 copy thereof filed with the Department on or before the first
16 day of July, whereupon the Department shall proceed to
17 administer and enforce this Section as of the first day of
18 October next following such adoption and filing. Beginning
19 January 1, 1993, an ordinance or resolution imposing or
20 discontinuing the tax hereunder or effecting a change in the
21 rate thereof shall be adopted and a certified copy thereof
22 filed with the Department on or before the first day of
23 October, whereupon the Department shall proceed to administer
24 and enforce this Section as of the first day of January next
25 following such adoption and filing. However, a municipality
26 located in a county with a population in excess of 3,000,000

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

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

1 the Local Government Tax Fund for distribution before July 1,
2 1990, as provided by this Section prior to the enactment of
3 Public Act 85-1135, and on and after July 1, 1990, all such
4 receipts shall be distributed as provided in Section 6z-18 of
5 the State Finance Act.

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

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

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

13 (65 ILCS 5/11-74.3-6)

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

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

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

15 (b) The corporate authorities of a municipality that has
16 designated a business district under this Law may, by
17 ordinance, impose a Business District Retailers' Occupation
18 Tax upon all persons engaged in the business of selling
19 tangible personal property, other than an item of tangible
20 personal property titled or registered with an agency of this
21 State's government, at retail in the business district at a
22 rate not to exceed 1% of the gross receipts from the sales made
23 in the course of such business, to be imposed only in 0.25%
24 increments. The tax may not be imposed on tangible personal
25 property taxed at the rate of 1% under the Retailers'
26 Occupation Tax Act (or at the 0% rate imposed under this

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

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 of Revenue. The
18 certificate of registration that is issued by the Department
19 to a retailer under the Retailers' Occupation Tax Act shall
20 permit the retailer to engage in a business that is taxable
21 under any ordinance or resolution enacted pursuant to this
22 subsection without registering separately with the Department
23 under such ordinance or resolution or under this subsection.
24 The Department of Revenue shall have full power to administer
25 and enforce this subsection; to collect all taxes and
26 penalties due under this subsection in the manner hereinafter

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

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

1 bracket schedules as the Department may prescribe.

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

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

24 As soon as possible after the first day of each month,
25 beginning January 1, 2011, upon certification of the
26 Department of Revenue, the Comptroller shall order

1 transferred, and the Treasurer shall transfer, to the STAR
2 Bonds Revenue Fund the local sales tax increment, as defined
3 in the Innovation Development and Economy Act, collected under
4 this subsection during the second preceding calendar month for
5 sales within a STAR bond district.

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 under this
12 subsection during the second preceding calendar month for
13 sales within a Capital Area Tourism District.

14 After the monthly transfers ~~transfer~~ to the STAR Bonds
15 Revenue Fund and the Capital Area Tourism Bond Revenue Fund,
16 on or before the 25th day of each calendar month, the
17 Department shall prepare and certify to the Comptroller the
18 disbursement of stated sums of money to named municipalities
19 from the business district retailers' occupation tax fund, the
20 municipalities to be those from which retailers have paid
21 taxes or penalties under this subsection to the Department
22 during the second preceding calendar month. The amount to be
23 paid to each municipality shall be the amount (not including
24 credit memoranda and not including taxes and penalties
25 collected on aviation fuel sold on or after December 1, 2019)
26 collected under this subsection during the second preceding

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

26 An ordinance imposing or discontinuing the tax under this

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

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

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

19 A municipality that imposes the tax under this subsection
20 must submit to the Department of Revenue any other information
21 as the Department may require for the administration and
22 enforcement of the tax.

23 When certifying the amount of a monthly disbursement to a
24 municipality under this subsection, the Department shall
25 increase or decrease the amount by an amount necessary to
26 offset any misallocation of previous disbursements. The offset

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

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

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

10 (c) If a tax has been imposed under subsection (b), a
11 Business District Service Occupation Tax shall also be imposed
12 upon all persons engaged, in the business district, in the
13 business of making sales of service, who, as an incident to
14 making those sales of service, transfer tangible personal
15 property within the business district, either in the form of
16 tangible personal property or in the form of real estate as an
17 incident to a sale of service. The tax shall be imposed at the
18 same rate as the tax imposed in subsection (b) and shall not
19 exceed 1% of the selling price of tangible personal property
20 so transferred within the business district, to be imposed
21 only in 0.25% increments. The tax may not be imposed on
22 tangible personal property taxed at the 1% rate under the
23 Service Occupation Tax Act (or at the 0% rate imposed under
24 this amendatory Act of the 102nd General Assembly). Beginning
25 December 1, 2019, this tax is not imposed on sales of aviation
26 fuel unless the tax revenue is expended for airport-related

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

12 The tax imposed under this subsection and all civil
13 penalties that may be assessed as an incident thereof shall be
14 collected and enforced by the Department of Revenue. The
15 certificate of registration which is issued by the Department
16 to a retailer under the Retailers' Occupation Tax Act or under
17 the Service Occupation Tax Act shall permit such registrant to
18 engage in a business which is taxable under any ordinance or
19 resolution enacted pursuant to this subsection without
20 registering separately with the Department under such
21 ordinance or resolution or under this subsection. The
22 Department of Revenue shall have full power to administer and
23 enforce this subsection; to collect all taxes and penalties
24 due under this subsection; to dispose of taxes and penalties
25 so collected in the manner hereinafter provided; and to
26 determine all rights to credit memoranda arising on account of

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

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

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

18 Except as otherwise provided in this paragraph, the
19 Department shall forthwith pay over to the State Treasurer,
20 ex-officio, as trustee, all taxes, penalties, and interest
21 collected under this subsection for deposit into the business
22 district retailers' occupation tax fund. Taxes and penalties
23 collected on aviation fuel sold on or after December 1, 2019,
24 shall be immediately paid over by the Department to the State
25 Treasurer, ex officio, as trustee, for deposit into the Local
26 Government Aviation Trust Fund. The Department shall only pay

1 moneys into the Local Government Aviation Trust Fund under
2 this Section for so long as the revenue use requirements of 49
3 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
4 District.

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

13 After the monthly transfer to the STAR Bonds 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 from the business district retailers' occupation tax fund, the
18 municipalities to be those from which suppliers and servicemen
19 have paid taxes or penalties under this subsection to the
20 Department during the second preceding calendar month. The
21 amount to be paid to each municipality shall be the amount (not
22 including credit memoranda and not including taxes and
23 penalties collected on aviation fuel sold on or after December
24 1, 2019) collected under this subsection during the second
25 preceding calendar month by the Department, less 2% of that
26 amount (except the amount collected on aviation fuel sold on

1 or after December 1, 2019), which shall be deposited into the
2 Tax Compliance and Administration Fund and shall be used by
3 the Department, subject to appropriation, to cover the costs
4 of the Department in administering and enforcing the
5 provisions of this subsection, 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. Within 10 days
10 after receipt, by the Comptroller, of the disbursement
11 certification to the municipalities, provided for in this
12 subsection to be given to the Comptroller by the Department,
13 the Comptroller shall cause the orders to be drawn for the
14 respective amounts in accordance with the directions contained
15 in such certification. The proceeds of the tax paid to
16 municipalities under this subsection shall be deposited into
17 the Business District Tax Allocation Fund by the municipality.

18 An ordinance imposing or discontinuing the tax under this
19 subsection 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, if all other requirements of this subsection
23 are met, shall proceed to administer and enforce this
24 subsection as of the first day of July next following the
25 adoption and filing; or (ii) be adopted and a certified copy
26 thereof filed with the Department on or before the first day of

1 October, whereupon, if all other conditions of this subsection
2 are met, the Department shall proceed to administer and
3 enforce this subsection as of the first day of January next
4 following the adoption and filing.

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

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

11 A municipality that imposes the tax under this subsection
12 must submit to the Department of Revenue any other information
13 as the Department may require for the administration and
14 enforcement of the tax.

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

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

22 (c-5) If, on January 1, 2025, a unit of local government
23 has in effect a tax under this Section, or if, after January 1,
24 2025, a unit of local government imposes a tax under this
25 Section, then that tax applies to leases of tangible personal
26 property in effect, entered into, or renewed on or after that

1 date in the same manner as the tax under this Section and in
2 accordance with the changes made by this amendatory Act of the
3 103rd General Assembly.

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

17 The tax imposed by the municipality under this subsection
18 and all civil penalties that may be assessed as an incident to
19 that tax shall be collected and enforced by the municipality
20 imposing the tax. The municipality shall have full power to
21 administer and enforce this subsection, to collect all taxes
22 and penalties due under this subsection, to dispose of taxes
23 and penalties so collected in the manner provided in this
24 subsection, and to determine all rights to credit memoranda
25 arising on account of the erroneous payment of tax or penalty
26 under this subsection. In the administration of and compliance

1 with this subsection, the municipality and persons who are
2 subject to this subsection shall have the same rights,
3 remedies, privileges, immunities, powers, and duties, shall be
4 subject to the same conditions, restrictions, limitations,
5 penalties, and definitions of terms, and shall employ the same
6 modes of procedure as are employed with respect to a tax
7 adopted by the municipality under Section 8-3-14 of this Code.

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

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

18 The proceeds of the tax imposed under this subsection
19 shall be deposited into the Business District Tax Allocation
20 Fund.

21 (e) Obligations secured by the Business District Tax
22 Allocation Fund may be issued to provide for the payment or
23 reimbursement of business district project costs. Those
24 obligations, when so issued, shall be retired in the manner
25 provided in the ordinance authorizing the issuance of those
26 obligations by the receipts of taxes imposed pursuant to

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

1 the municipality for any business district project cost as
2 approved in the business district plan.

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

14 Without limiting the foregoing in this Section, the
15 municipality may further secure obligations secured by the
16 business district tax allocation fund with a pledge, for a
17 period not greater than the term of the obligations and in any
18 case not longer than the dissolution date, of any part or any
19 combination of the following: (i) net revenues of all or part
20 of any business district project; (ii) taxes levied or imposed
21 by the municipality on any or all property in the
22 municipality, including, specifically, taxes levied or imposed
23 by the municipality in a special service area pursuant to the
24 Special Service Area Tax Law; (iii) the full faith and credit
25 of the municipality; (iv) a mortgage on part or all of the
26 business district project; or (v) any other taxes or

1 anticipated receipts that the municipality may lawfully
2 pledge.

3 Such obligations may be issued in one or more series, bear
4 such date or dates, become due at such time or times as therein
5 provided, but in any case not later than (i) 20 years after the
6 date of issue or (ii) the dissolution date, whichever is
7 earlier, bear interest payable at such intervals and at such
8 rate or rates as set forth therein, except as may be limited by
9 applicable law, which rate or rates may be fixed or variable,
10 be in such denominations, be in such form, either coupon,
11 registered, or book-entry, carry such conversion, registration
12 and exchange privileges, be subject to defeasance upon such
13 terms, have such rank or priority, be executed in such manner,
14 be payable in such medium or payment at such place or places
15 within or without the State, make provision for a corporate
16 trustee within or without the State with respect to such
17 obligations, prescribe the rights, powers, and duties thereof
18 to be exercised for the benefit of the municipality and the
19 benefit of the owners of such obligations, provide for the
20 holding in trust, investment, and use of moneys, funds, and
21 accounts held under an ordinance, provide for assignment of
22 and direct payment of the moneys to pay such obligations or to
23 be deposited into such funds or accounts directly to such
24 trustee, be subject to such terms of redemption with or
25 without premium, and be sold at such price, all as the
26 corporate authorities shall determine. No referendum approval

1 of the electors shall be required as a condition to the
2 issuance of obligations pursuant to this Law except as
3 provided in this Section.

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

26 If no petition is filed with the municipal clerk, as

1 hereinafter provided in this Section, within 21 days after the
2 publication of the ordinance, the ordinance shall be in
3 effect. However, if within that 21-day period a petition is
4 filed with the municipal clerk, signed by electors numbering
5 not less than 15% of the number of electors voting for the
6 mayor or president at the last general municipal election,
7 asking that the question of issuing obligations using full
8 faith and credit of the municipality as security for the cost
9 of paying or reimbursing business district project costs, or
10 of pledging such ad valorem taxes for the payment of those
11 obligations, or both, be submitted to the electors of the
12 municipality, the municipality shall not be authorized to
13 issue obligations of the municipality using the full faith and
14 credit of the municipality as security or pledging such ad
15 valorem taxes for the payment of those obligations, or both,
16 until the proposition has been submitted to and approved by a
17 majority of the voters voting on the proposition at a
18 regularly scheduled election. The municipality shall certify
19 the proposition to the proper election authorities for
20 submission in accordance with the general election law.

21 The ordinance authorizing the obligations may provide that
22 the obligations shall contain a recital that they are issued
23 pursuant to this Law, which recital shall be conclusive
24 evidence of their validity and of the regularity of their
25 issuance.

26 In the event the municipality authorizes issuance of

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

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

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

24 In the event a municipality issues obligations under home
25 rule powers or other legislative authority, the proceeds of
26 which are pledged to pay or reimburse business district

1 project costs, the municipality may, if it has followed the
2 procedures in conformance with this Law, retire those
3 obligations from funds in the business district tax allocation
4 fund in amounts and in such manner as if those obligations had
5 been issued pursuant to the provisions of this Law.

6 No obligations issued pursuant to this Law shall be
7 regarded as indebtedness of the municipality issuing those
8 obligations or any other taxing district for the purpose of
9 any limitation imposed by law.

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

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

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

ARTICLE 10

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

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

Section 10-7. Definition. As used in this Act, unless the context clearly requires otherwise, "District" means the Capital City Downtown Medical District.

Section 10-10. Creation of District. There is created in

1 the City of Springfield a special development district to be
2 known as the Capital City Downtown Medical District, whose
3 boundaries are 11th Street on the east, North Grand Avenue on
4 the north, Walnut Street on the west, and South Grand Avenue on
5 the south, and which excludes:

6 (1) all local, State, and federal government properties;
7 and

8 (2) the area bounded by Washington Street on the north,
9 Third Street on the east, Cook Street on the South, and Walnut
10 Street on the west.

11 The District is created to help build and sustain a
12 vibrant and thriving downtown zone in the State's capital city
13 by encouraging economic development, by increasing the number
14 of people who reside, who are employed, who visit, and who
15 study within the District, and by increasing economic activity
16 in the heart of downtown Springfield through commercial
17 development, including mixed-use housing developments,
18 workforce housing, student housing, and middle-income housing
19 within walking distance of government facilities, healthcare
20 facilities, commercial facilities, and educational facilities
21 in and near the District. The District aims to support
22 revitalization in key sectors, including, but not limited to,
23 healthcare, education, research, technology, housing, retail
24 merchandising, restaurants, arts and culture, tourism,
25 historic preservation and public infrastructure, and to
26 improve and provide for the management of land and facilities

1 within the District.

2 Section 10-15. Capital City Downtown Medical District
3 Commission.

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

9 (1) maintain the proper surroundings of and within the
10 District in order to attract, stabilize, and retain within
11 the District facilities, buildings, enterprises, and other
12 establishments permitted under this Act;

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

19 (3) convene dialogue among leaders in the public and
20 private sectors on topics and issues associated with
21 training in the delivery of services and related industry
22 in the District's program area;

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

25 (5) maintain the proper surroundings for a medical

1 center and a related technology center in order to
2 attract, stabilize, and retain within the District
3 hospitals, clinics, research facilities, educational
4 facilities, or other facilities permitted under this Act;
5 and

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

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

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

16 (1) 5 members appointed by the Governor, with the
17 advice and consent of the Senate;

18 (2) 3 members appointed by the Mayor of Springfield,
19 with the advice and consent of the Springfield City
20 Council; and

21 (3) 3 members appointed by the Chairperson of the
22 County Board of Sangamon County.

23 One of each of the 3 members appointed by the Mayor of
24 Springfield and by the Chairperson of the County Board of
25 Sangamon County shall be a representative of a recognized
26 neighborhood organization that has a legitimate interest in

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

14 (d) Any vacancy in the membership of the Commission
15 occurring by reason of the death, resignation,
16 disqualification, removal, or inability or refusal to act of
17 any of the members of the Commission shall be filled by the
18 authority that had appointed the particular member. The
19 authority that appointed the particular member shall appoint a
20 replacement to fill the vacancy for the unexpired term of
21 office of that particular member. A vacancy caused by the
22 expiration of the period for which the member was appointed
23 shall be filled by a new appointment for a term of 5 years from
24 the date of the expiration of the prior 5-year term
25 notwithstanding when the appointment is actually made. The
26 Commission shall obtain, under the provisions of the Personnel

1 Code, such personnel as the Commission shall deem advisable to
2 carry out the purposes of this Act and the work of the
3 Commission.

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

19 (f) The Commission shall submit to the General Assembly,
20 not later than March 1 of each odd-numbered year, a detailed
21 report covering its operations for the 2 preceding calendar
22 years and a statement of its program for the next 2 years. The
23 requirement for reporting to the General Assembly shall be
24 satisfied by filing copies of the report as required by
25 Section 3.1 of the General Assembly Organization Act, and by
26 filing such additional copies with the State Government Report

1 Distribution Center for the General Assembly as is required
2 under paragraph (t) of Section 7 of the State Library Act.

3 (g) The Auditor General shall conduct audits of the
4 Commission in the same manner as the Auditor General conducts
5 audits of State agencies under the Illinois State Auditing
6 Act.

7 (h) Neither the Commission nor the District has any power
8 to tax.

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

11 Section 10-20. Grants; loans; contracts. The Commission
12 may apply for and accept grants, loans, or appropriations from
13 the State of Illinois, the federal government, any State or
14 federal agency or instrumentality, any unit of local
15 government, or any other person or entity to be used for any of
16 the purposes of the District. The Commission may enter into
17 any agreement with the State of Illinois, the federal
18 government, any State or federal instrumentality, any unit of
19 local government, or any other person or entity in relation to
20 the grants, matching grants, loans, or appropriations. The
21 Commission also may, by contractual agreement, accept and
22 collect assessments or fees from entities who enter into a
23 contractual agreement for District enhancement and
24 improvements, common area shared services, shared facilities,
25 or other activities or expenditures in furtherance of the

1 purposes of this Act. The Commission may provide assistance,
2 including grants, loans, land conveyances, and other
3 incentives to entities, including, but not limited to,
4 neighborhood organizations, to induce development and
5 revitalization consistent with this Act and for the purpose of
6 benefiting the community. The Commission may also provide
7 programmatic assistance, operational assistance, or facilities
8 to support academic, professional, and training programs
9 located within the District if it finds that such support
10 advances the purposes of this Act.

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

1 clinics, dormitories or homes for nurses, doctors, students,
2 instructors, or other officers or employees of those
3 institutions located in the District, or any real property
4 that is used for offices or for recreational purposes in
5 connection with those institutions, or any improved
6 residential property within a currently effective historical
7 district properly designated under a federal statute or a
8 State or local statute that has been certified by the
9 Secretary of the Interior to the Secretary of the Treasury as
10 containing criteria that will substantially achieve the
11 purpose of preserving and rehabilitating buildings of
12 historical significance to the district, may be acquired by
13 the Commission in its corporate name under the provisions for
14 the exercise of the right of eminent domain under the Eminent
15 Domain Act. The Commission may undertake environmental
16 remediation, demolition, site preparation, interim site
17 management, and other predevelopment activities necessary to
18 prepare property for redevelopment, transfer, or related
19 activities. The Commission has no quick-take powers, no zoning
20 powers, and no power to establish or enforce building codes.
21 The Commission may not acquire any property pursuant to this
22 Section before a comprehensive master plan has been approved
23 under Section 10-75.

24 Section 10-30. Construction. After a public hearing in
25 accordance with Section 10-80 of this Act, the Commission may,

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

14 Section 10-35. Relocation assistance. The Commission shall
15 provide relocation assistance to persons and entities
16 displaced by the Commission's acquisition of property and
17 improvement of the District. Relocation assistance shall not
18 be less than the amount provided under the federal Uniform
19 Relocation Assistance and Real Property Acquisition Policies
20 Act of 1970 and the regulations under that Act, including the
21 eligibility criteria. The Commission may enter into long-term
22 development, land-use, or operating agreements with
23 institutions, including hospitals, universities, State
24 agencies, or nonprofit organizations. Relocation assistance
25 may include assistance with the moving of a residential unit

1 to a new location, and the Commission may develop, own, lease,
2 sublease, or manage facilities used for academic instruction,
3 professional education, or research, including facilities
4 owned or operated by colleges, universities, or their
5 affiliates. The Commission shall establish a single point of
6 contact for all relocation assistance under this Section.

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

1 either of those officers of the Commission who shall have
2 signed or attested any of the bonds shall have ceased to be
3 such officer before delivery of the bonds, the signature of
4 the officer shall be valid and sufficient to the same effect as
5 if the officer had remained in office at the time of delivery.
6 The Commission shall furnish the State Comptroller with a
7 record of all bonds issued under this Act.

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

1 required plan, the purchaser or lessee shall undertake (1) to
2 use the land for the purposes designated in the plan so
3 presented; (2) to commence and complete the construction of
4 the buildings or other structures to be included in the
5 project within the time the Commission fixes as reasonable;
6 and (3) to comply with such other conditions as the Commission
7 shall determine are necessary to carry out the project. All
8 conveyances and leases authorized in this Section shall be on
9 condition that in the event the use of property is for other
10 purposes than prescribed in this Act, or there is nonuse for a
11 period of one year, title to the property shall revert to the
12 Commission. All conveyances and leases made by the Commission
13 to any corporation or person for the use of serving the
14 residents or any person using the facilities offered within
15 the District shall be on condition that in the event of a
16 violation of any of the restrictions as to the use of the
17 property according to this Act, and the Commission's
18 determinations of projects that will carry out the purposes of
19 this Act, title to the property shall revert to the
20 Commission. If, however, the Commission finds that financing
21 necessary for the acquisition or lease of any real estate or
22 for the construction or improvement of any building to be used
23 for purposes prescribed in this Act cannot be obtained if
24 title to the land, building, or improvement is subject to such
25 a reverter provision, the Commission may cause the real
26 property to be conveyed free of a reverter provision, provided

1 that at least 7 members of the Commission vote in favor
2 thereof. The finding that the title shall be conveyed free of a
3 reverter provision shall be made at a public hearing in
4 accordance with Section 10-80 of this Act and notice provided
5 in accordance with Section 10-50 of this Act. The Commission
6 may also provide, in the conveyances, leases, or other
7 documentation, provisions for notice of such violations or
8 default and the cure thereof for the benefit of any lender or
9 mortgagee as the Commission shall determine are appropriate.
10 If, at a regularly scheduled meeting, the Commission resolves
11 that a parcel of real estate leased by it, or in which it has
12 sold the fee simple title or any lesser estate, is not being
13 used for the purposes prescribed in this Act or has been in
14 nonuse for a period of one year, the Commission may file a
15 lawsuit in the Circuit Court of Sangamon County to enforce the
16 terms of the sale or lease. If a reverter of title to any
17 property is ordered by the court under the terms of this Act,
18 the interest of the Commission shall be subject to any
19 existing valid mortgage or trust deed in the nature of a
20 mortgage, but if the title is acquired through foreclosure of
21 that mortgage or trust deed or by deed in lieu of foreclosure
22 of that mortgage or trust deed, then the title to the property
23 shall not revert, but shall be subject to the restrictions as
24 to use, but not any penalty for nonuse contained in this Act
25 with respect to any mortgagee in possession or its successor
26 or assigns. No conveyance of real property shall be executed

1 by the Commission without the prior written approval of the
2 Governor. The Commission may not sell, convey, transfer, or
3 lease any property pursuant to this Section before a
4 comprehensive master plan has been approved under Section
5 10-75.

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

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

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

13 Section 10-65. Judicial review. All final administrative
14 decisions of the Commission shall be subject to judicial
15 review pursuant to the provisions of the Administrative Review
16 Law, and all amendments and modifications thereof, and the
17 rules adopted pursuant thereto. The term "administrative
18 decision" is defined as in Section 3-101 of the Code of Civil
19 Procedure. Any party may obtain judicial review of a final
20 order or administrative decision of the Commission in the
21 Circuit Court of Sangamon County only under and in accordance
22 with the provisions of the Administrative Review Law and its
23 adopted rules. The Circuit Court shall take judicial notice of

1 all the rules of practice and procedure of the Commission.

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

13 Section 10-75. Master plan; improvement and management of
14 District. The Commission shall approve a comprehensive master
15 plan for the orderly development and management of all
16 property within the District. The master plan, and any
17 amendment to the master plan, shall only take effect once
18 delivered to the Springfield City Council. The Commission
19 shall take the actions permitted to be taken by it under this
20 Act as it may determine are appropriate to provide conditions
21 most favorable for the special care and treatment of the sick
22 and injured and for the study of disease and for any other
23 purpose of this Act. In the master plan, the Commission may
24 provide for shared services and facilities within the District

1 for the accredited higher education institutions and the
2 licensed non-profit acute care hospitals within the District.

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

1 record of the hearing. The record of the hearing shall become
2 part of the Commission's record. Notice of the time, place,
3 and purpose of the hearing shall be given by a single
4 publication notice in a secular newspaper of general
5 circulation in the City of Springfield at least 10 days before
6 the date of the hearing.

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

14 Section 10-90. Disposition of money; income fund. All
15 money received by the Commission from the sale or lease of any
16 property, in excess of the amount expended by the Commission
17 for authorized purposes under this Act or as may be necessary
18 to satisfy the obligation of any revenue bond issued pursuant
19 to Section 10-40, shall be deposited into the Capital City
20 Downtown Medical District Income Fund, a special fund created
21 in the State treasury. The Commission may use all money
22 received as rentals for the purposes of planning, acquisition,
23 and development of property within the District, for the
24 operation, maintenance, and improvement of property of the

1 Commission, and for all purposes and powers set forth in this
2 Act. All moneys held pursuant to this Section shall be
3 maintained in a depository approved by the State Treasurer.
4 The Auditor General shall, at least biennially, audit or cause
5 to be audited all records and accounts of the Commission
6 pertaining to the operation of the District.

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

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

17 (35 ILCS 5/221.5 new)

18 Sec. 221.5. Rehabilitation costs; qualified historic
19 properties; Capital City Downtown Medical District.

20 (a) As used in this Section:

21 "Phased rehabilitation" means a project that is completed
22 in phases, as defined under Section 47 of the federal Internal
23 Revenue Code and pursuant to National Park Service regulations

1 at 36 C.F.R. 67.

2 "Placed in service" means the date when the property is
3 placed in a condition or state of readiness and availability
4 for a specifically assigned function as defined under Section
5 47 of the federal Internal Revenue Code and federal Treasury
6 Regulation Sections 1.46 and 1.48.

7 "Qualified expenditure" means all the costs and expenses
8 defined as qualified rehabilitation expenditures under Section
9 47 of the federal Internal Revenue Code that were incurred in
10 connection with a qualified historic structure.

11 "Qualified historic structure" means a certified historic
12 structure as defined under Section 47(c)(3) of the federal
13 Internal Revenue Code.

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

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

24 (b) For taxable years beginning on or after January 1,
25 2027, there shall be allowed a tax credit against the tax
26 imposed by subsections (a) and (b) of Section 201 of this Act

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

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

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

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

1 National Park Service shall determine whether the
2 rehabilitation is consistent with the United States Secretary
3 of the Interior's Standards for Rehabilitation.

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

21 (f) The credit shall be claimed for the taxable year in
22 which the certificate is issued. The taxpayer must attach the
23 certificate to the tax return on which the credits are to be
24 claimed.

25 (g) Subject to appropriation, moneys in the Historic
26 Property Administrative Fund shall be used, on a biennial

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

17 (h) The Department of Natural Resources may adopt rules to
18 implement this Section in addition to the rules expressly
19 authorized in this Section.

20 (i) This Section is exempt from the provisions of Section
21 250.

22 (35 ILCS 5/221.6 new)

23 Sec. 221.6. Capital city construction jobs credit.

24 (a) As used in this Section:

25 "Capital city construction jobs credit" means:

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

5 (2) an amount equal to 75% of the incremental income
6 tax attributable to capital city construction employees
7 employed on a capital city construction jobs project
8 located in an underserved area.

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

15 "Capital city construction jobs project" does not include
16 the routine operation, routine repair, or routine maintenance
17 of existing structures, buildings, or real property.

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

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

26 "Underserved area" means a geographic area that meets one

1 or more of the following conditions:

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

4 (2) 35% or more of the families with children in the
5 area are living below 130% of the poverty line, according
6 to the latest American Community Survey;

7 (3) at least 20% of the households in the area receive
8 assistance under the Supplemental Nutrition Assistance
9 Program (SNAP); or

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

16 (b) For taxable years beginning on or after January 1,
17 2027, a taxpayer may receive a tax credit against the tax
18 imposed under subsections (a) and (b) of Section 201 of this
19 Act in an amount equal to 50%, or 75% if the project is located
20 in an underserved area, of the amount of the incremental
21 income tax attributable to construction wages paid to capital
22 city construction jobs employees employed in the course of
23 completing a capital city construction jobs project. The
24 credit allowed under this Section shall apply only to
25 taxpayers that make a capital investment of at least
26 \$1,000,000 in a qualified rehabilitation plan.

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

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

21 (e) On an annual basis, the taxpayer shall furnish a
22 statement to the Department of Commerce and Economic
23 Opportunity on the programmatic and financial status of any
24 approved project and an audited financial statement of the
25 project.

26 (f) The Department of Commerce and Economic Opportunity

1 shall certify to the Department of Revenue the identity of the
2 taxpayers who are eligible for capital city construction jobs
3 credits and the amounts of capital city construction jobs
4 credits awarded in each taxable year.

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

17 (i) This Section is exempt from the provisions of Section
18 250.

19 (70 ILCS 925/Act rep.)

20 Section 10-905. The Mid-Illinois Medical District Act is
21 repealed.

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

1 (735 ILCS 30/15-5-15)

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

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

7 (70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport
8 authorities; for public airport facilities.

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

11 (70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport
12 authorities; for reduction of the height of objects or
13 structures.

14 (70 ILCS 10/4); Interstate Airport Authorities Act; interstate
15 airport authorities; for general purposes.

16 (70 ILCS 15/3); Kankakee River Valley Area Airport Authority
17 Act; Kankakee River Valley Area Airport Authority; for
18 acquisition of land for airports.

19 (70 ILCS 200/2-20); Civic Center Code; civic center
20 authorities; for grounds, centers, buildings, and parking.

21 (70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center
22 Authority; for grounds, centers, buildings, and parking.

23 (70 ILCS 200/10-15); Civic Center Code; Aurora Metropolitan
24 Exposition, Auditorium and Office Building Authority; for
25 grounds, centers, buildings, and parking.

1 (70 ILCS 200/15-40); Civic Center Code; Benton Civic Center
2 Authority; for grounds, centers, buildings, and parking.

3 (70 ILCS 200/20-15); Civic Center Code; Bloomington Civic
4 Center Authority; for grounds, centers, buildings, and
5 parking.

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

9 (70 ILCS 200/40-35); Civic Center Code; Carbondale Civic
10 Center Authority; for grounds, centers, buildings, and
11 parking.

12 (70 ILCS 200/55-60); Civic Center Code; Chicago South Civic
13 Center Authority; for grounds, centers, buildings, and
14 parking.

15 (70 ILCS 200/60-30); Civic Center Code; Collinsville
16 Metropolitan Exposition, Auditorium and Office Building
17 Authority; for grounds, centers, buildings, and parking.

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

21 (70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan
22 Exposition, Auditorium and Office Building Authority; for
23 grounds, centers, buildings, and parking.

24 (70 ILCS 200/80-15); Civic Center Code; DuPage County
25 Metropolitan Exposition, Auditorium and Office Building
26 Authority; for grounds, centers, buildings, and parking.

1 (70 ILCS 200/85-35); Civic Center Code; Elgin Metropolitan
2 Exposition, Auditorium and Office Building Authority; for
3 grounds, centers, buildings, and parking.

4 (70 ILCS 200/95-25); Civic Center Code; Herrin Metropolitan
5 Exposition, Auditorium and Office Building Authority; for
6 grounds, centers, buildings, and parking.

7 (70 ILCS 200/110-35); Civic Center Code; Illinois Valley Civic
8 Center Authority; for grounds, centers, buildings, and
9 parking.

10 (70 ILCS 200/115-35); Civic Center Code; Jasper County Civic
11 Center Authority; for grounds, centers, buildings, and
12 parking.

13 (70 ILCS 200/120-25); Civic Center Code; Jefferson County
14 Metropolitan Exposition, Auditorium and Office Building
15 Authority; for grounds, centers, buildings, and parking.

16 (70 ILCS 200/125-15); Civic Center Code; Jo Daviess County
17 Civic Center Authority; for grounds, centers, buildings,
18 and parking.

19 (70 ILCS 200/130-30); Civic Center Code; Katherine Dunham
20 Metropolitan Exposition, Auditorium and Office Building
21 Authority; for grounds, centers, buildings, and parking.

22 (70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center
23 Authority; for grounds, centers, buildings, and parking.

24 (70 ILCS 200/150-35); Civic Center Code; Mason County Civic
25 Center Authority; for grounds, centers, buildings, and
26 parking.

1 (70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan
2 Civic Center Authority; for grounds, centers, buildings,
3 and parking.

4 (70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center
5 Authority; for grounds, centers, buildings, and parking.

6 (70 ILCS 200/165-35); Civic Center Code; Melrose Park
7 Metropolitan Exposition Auditorium and Office Building
8 Authority; for grounds, centers, buildings, and parking.

9 (70 ILCS 200/170-20); Civic Center Code; certain Metropolitan
10 Exposition, Auditorium and Office Building Authorities;
11 for general purposes.

12 (70 ILCS 200/180-35); Civic Center Code; Normal Civic Center
13 Authority; for grounds, centers, buildings, and parking.

14 (70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center
15 Authority; for grounds, centers, buildings, and parking.

16 (70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center
17 Authority; for grounds, centers, buildings, and parking.

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

20 (70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center
21 Authority; for grounds, centers, buildings, and parking.

22 (70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center
23 Authority; for grounds, centers, buildings, and parking.

24 (70 ILCS 200/215-15); Civic Center Code; Illinois Quad City
25 Civic Center Authority; for grounds, centers, buildings,
26 and parking.

1 (70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan
2 Exposition, Auditorium and Office Building Authority; for
3 grounds, centers, buildings, and parking.

4 (70 ILCS 200/225-35); Civic Center Code; Randolph County Civic
5 Center Authority; for grounds, centers, buildings, and
6 parking.

7 (70 ILCS 200/230-35); Civic Center Code; River Forest
8 Metropolitan Exposition, Auditorium and Office Building
9 Authority; for grounds, centers, buildings, and parking.

10 (70 ILCS 200/235-40); Civic Center Code; Riverside Civic
11 Center Authority; for grounds, centers, buildings, and
12 parking.

13 (70 ILCS 200/245-35); Civic Center Code; Salem Civic Center
14 Authority; for grounds, centers, buildings, and parking.

15 (70 ILCS 200/255-20); Civic Center Code; Springfield
16 Metropolitan Exposition and Auditorium Authority; for
17 grounds, centers, and parking.

18 (70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan
19 Exposition, Auditorium and Office Building Authority; for
20 grounds, centers, buildings, and parking.

21 (70 ILCS 200/265-20); Civic Center Code; Vermilion County
22 Metropolitan Exposition, Auditorium and Office Building
23 Authority; for grounds, centers, buildings, and parking.

24 (70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center
25 Authority; for grounds, centers, buildings, and parking.

26 (70 ILCS 200/275-35); Civic Center Code; West Frankfort Civic

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

3 (70 ILCS 200/280-20); Civic Center Code; Will County
4 Metropolitan Exposition and Auditorium Authority; for
5 grounds, centers, and parking.

6 (70 ILCS 210/5); Metropolitan Pier and Exposition Authority
7 Act; Metropolitan Pier and Exposition Authority; for
8 general purposes, including quick-take power.

9 (70 ILCS 405/22.04); Soil and Water Conservation Districts
10 Act; soil and water conservation districts; for general
11 purposes.

12 (70 ILCS 410/10 and 410/12); Conservation District Act;
13 conservation districts; for open space, wildland, scenic
14 roadway, pathway, outdoor recreation, or other
15 conservation benefits.

16 (70 ILCS 503/25); Chanute-Rantoul National Aviation Center
17 Redevelopment Commission Act; Chanute-Rantoul National
18 Aviation Center Redevelopment Commission; for general
19 purposes.

20 (70 ILCS 507/15); Fort Sheridan Redevelopment Commission Act;
21 Fort Sheridan Redevelopment Commission; for general
22 purposes or to carry out comprehensive or redevelopment
23 plans.

24 (70 ILCS 520/8); Southwestern Illinois Development Authority
25 Act; Southwestern Illinois Development Authority; for
26 general purposes, including quick-take power.

1 (70 ILCS 605/4-17 and 605/5-7); Illinois Drainage Code;
2 drainage districts; for general purposes.

3 (70 ILCS 615/5 and 615/6); Chicago Drainage District Act;
4 corporate authorities; for construction and maintenance of
5 works.

6 (70 ILCS 705/10); Fire Protection District Act; fire
7 protection districts; for general purposes.

8 (70 ILCS 750/20); Flood Prevention District Act; flood
9 prevention districts; for general purposes.

10 (70 ILCS 805/6); Downstate Forest Preserve District Act;
11 certain forest preserve districts; for general purposes.

12 (70 ILCS 805/18.8); Downstate Forest Preserve District Act;
13 certain forest preserve districts; for recreational and
14 cultural facilities.

15 (70 ILCS 810/8); Cook County Forest Preserve District Act;
16 Forest Preserve District of Cook County; for general
17 purposes.

18 (70 ILCS 810/38); Cook County Forest Preserve District Act;
19 Forest Preserve District of Cook County; for recreational
20 facilities.

21 (70 ILCS 910/15 and 910/16); Hospital District Law; hospital
22 districts; for hospitals or hospital facilities.

23 (70 ILCS 915/3); Illinois Medical District Act; Illinois
24 Medical District Commission; for general purposes.

25 (70 ILCS 915/4.5); Illinois Medical District Act; Illinois
26 Medical District Commission; quick-take power for the

1 Illinois State Police Forensic Science Laboratory
2 (obsolete).

3 (70 ILCS 920/5); Tuberculosis Sanitarium District Act;
4 tuberculosis sanitarium districts; for tuberculosis
5 sanitariums.

6 Capital City Downtown Medical District Act; Capital City
7 Downtown Medical District Commission; for general
8 purposes.

9 ~~(70 ILCS 925/20); Mid-Illinois Medical District Act;~~
10 ~~Mid-Illinois Medical District; for general purposes.~~

11 (70 ILCS 930/20); Mid-America Medical District Act;
12 Mid-America Medical District Commission; for general
13 purposes.

14 (70 ILCS 935/20); Roseland Community Medical District Act;
15 medical district; for general purposes.

16 (70 ILCS 1005/7); Mosquito Abatement District Act; mosquito
17 abatement districts; for general purposes.

18 (70 ILCS 1105/8); Museum District Act; museum districts; for
19 general purposes.

20 (70 ILCS 1205/7-1); Park District Code; park districts; for
21 streets and other purposes.

22 (70 ILCS 1205/8-1); Park District Code; park districts; for
23 parks.

24 (70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park
25 districts; for airports and landing fields.

26 (70 ILCS 1205/11-2 and 1205/11-3); Park District Code; park

1 districts; for State land abutting public water and
2 certain access rights.

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

5 (70 ILCS 1225/2); Park Commissioners Land Condemnation Act;
6 park districts; for street widening.

7 (70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water
8 Control Act; park districts; for parks, boulevards,
9 driveways, parkways, viaducts, bridges, or tunnels.

10 (70 ILCS 1250/2); Park Commissioners Street Control (1889)
11 Act; park districts; for boulevards or driveways.

12 (70 ILCS 1290/1); Park District Aquarium and Museum Act;
13 municipalities or park districts; for aquariums or
14 museums.

15 (70 ILCS 1305/2); Park District Airport Zoning Act; park
16 districts; for restriction of the height of structures.

17 (70 ILCS 1310/5); Park District Elevated Highway Act; park
18 districts; for elevated highways.

19 (70 ILCS 1505/15); Chicago Park District Act; Chicago Park
20 District; for parks and other purposes.

21 (70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park
22 District; for parking lots or garages.

23 (70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park
24 District; for harbors.

25 (70 ILCS 1570/5); Lincoln Park Commissioners Land Condemnation
26 Act; Lincoln Park Commissioners; for land and interests in

1 land, including riparian rights.

2 (70 ILCS 1801/30); Alexander-Cairo Port District Act;
3 Alexander-Cairo Port District; for general purposes.

4 (70 ILCS 1805/8); Havana Regional Port District Act; Havana
5 Regional Port District; for general purposes.

6 (70 ILCS 1810/7); Illinois International Port District Act;
7 Illinois International Port District; for general
8 purposes.

9 (70 ILCS 1815/13); Illinois Valley Regional Port District Act;
10 Illinois Valley Regional Port District; for general
11 purposes.

12 (70 ILCS 1820/4); Jackson-Union Counties Regional Port
13 District Act; Jackson-Union Counties Regional Port
14 District; for removal of airport hazards or reduction of
15 the height of objects or structures.

16 (70 ILCS 1820/5); Jackson-Union Counties Regional Port
17 District Act; Jackson-Union Counties Regional Port
18 District; for general purposes.

19 (70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet
20 Regional Port District; for removal of airport hazards.

21 (70 ILCS 1825/4.10); Joliet Regional Port District Act; Joliet
22 Regional Port District; for reduction of the height of
23 objects or structures.

24 (70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet
25 Regional Port District; for removal of hazards from ports
26 and terminals.

1 (70 ILCS 1825/5); Joliet Regional Port District Act; Joliet
2 Regional Port District; for general purposes.

3 (70 ILCS 1830/7.1); Kaskaskia Regional Port District Act;
4 Kaskaskia Regional Port District; for removal of hazards
5 from ports and terminals.

6 (70 ILCS 1830/14); Kaskaskia Regional Port District Act;
7 Kaskaskia Regional Port District; for general purposes.

8 (70 ILCS 1831/30); Massac-Metropolis Port District Act;
9 Massac-Metropolis Port District; for general purposes.

10 (70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act;
11 Mt. Carmel Regional Port District; for removal of airport
12 hazards.

13 (70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port
14 District; for general purposes.

15 (70 ILCS 1842/30 and 1842/35); Rock Island Regional Port
16 District Act; Rock Island Regional Port District and
17 participating municipalities; for general Port District
18 purposes.

19 (70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca
20 Regional Port District; for removal of airport hazards.

21 (70 ILCS 1845/4.10); Seneca Regional Port District Act; Seneca
22 Regional Port District; for reduction of the height of
23 objects or structures.

24 (70 ILCS 1845/5); Seneca Regional Port District Act; Seneca
25 Regional Port District; for general purposes.

26 (70 ILCS 1850/4); Shawneetown Regional Port District Act;

1 Shawneetown Regional Port District; for removal of airport
2 hazards or reduction of the height of objects or
3 structures.

4 (70 ILCS 1850/5); Shawneetown Regional Port District Act;
5 Shawneetown Regional Port District; for general purposes.

6 (70 ILCS 1860/4); Tri-City Regional Port District Act;
7 Tri-City Regional Port District; for removal of airport
8 hazards.

9 (70 ILCS 1860/5); Tri-City Regional Port District Act;
10 Tri-City Regional Port District; for the development of
11 facilities.

12 (70 ILCS 1863/11); Upper Mississippi River International Port
13 District Act; Upper Mississippi River International Port
14 District; for general purposes.

15 (70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port
16 District; for removal of airport hazards.

17 (70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port
18 District; for restricting the height of objects or
19 structures.

20 (70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port
21 District; for the development of facilities.

22 (70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad
23 Terminal Authority (Chicago); for general purposes.

24 (70 ILCS 2105/9b); River Conservancy Districts Act; river
25 conservancy districts; for general purposes.

26 (70 ILCS 2105/10a); River Conservancy Districts Act; river

1 conservancy districts; for corporate purposes.

2 (70 ILCS 2205/15); Sanitary District Act of 1907; sanitary
3 districts; for corporate purposes.

4 (70 ILCS 2205/18); Sanitary District Act of 1907; sanitary
5 districts; for improvements and works.

6 (70 ILCS 2205/19); Sanitary District Act of 1907; sanitary
7 districts; for access to property.

8 (70 ILCS 2305/8); North Shore Water Reclamation District Act;
9 North Shore Water Reclamation District; for corporate
10 purposes.

11 (70 ILCS 2305/15); North Shore Water Reclamation District Act;
12 North Shore Water Reclamation District; for improvements.

13 (70 ILCS 2405/7.9); Sanitary District Act of 1917; Sanitary
14 District of Decatur; for carrying out agreements to sell,
15 convey, or disburse treated wastewater to a private
16 entity.

17 (70 ILCS 2405/8); Sanitary District Act of 1917; sanitary
18 districts; for corporate purposes.

19 (70 ILCS 2405/15); Sanitary District Act of 1917; sanitary
20 districts; for improvements.

21 (70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of
22 1917; sanitary districts; for waterworks.

23 (70 ILCS 2405/17.2); Sanitary District Act of 1917; sanitary
24 districts; for public sewer and water utility treatment
25 works.

26 (70 ILCS 2405/18); Sanitary District Act of 1917; sanitary

1 districts; for dams or other structures to regulate water
2 flow.

3 (70 ILCS 2605/8); Metropolitan Water Reclamation District Act;
4 Metropolitan Water Reclamation District; for corporate
5 purposes.

6 (70 ILCS 2605/16); Metropolitan Water Reclamation District
7 Act; Metropolitan Water Reclamation District; quick-take
8 power for improvements.

9 (70 ILCS 2605/17); Metropolitan Water Reclamation District
10 Act; Metropolitan Water Reclamation District; for bridges.

11 (70 ILCS 2605/35); Metropolitan Water Reclamation District
12 Act; Metropolitan Water Reclamation District; for widening
13 and deepening a navigable stream.

14 (70 ILCS 2805/10); Sanitary District Act of 1936; sanitary
15 districts; for corporate purposes.

16 (70 ILCS 2805/24); Sanitary District Act of 1936; sanitary
17 districts; for improvements.

18 (70 ILCS 2805/26i and 2805/26j); Sanitary District Act of
19 1936; sanitary districts; for drainage systems.

20 (70 ILCS 2805/27); Sanitary District Act of 1936; sanitary
21 districts; for dams or other structures to regulate water
22 flow.

23 (70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary
24 districts; for water supply.

25 (70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary
26 districts; for waterworks.

1 (70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974;
2 Metro-East Sanitary District; for corporate purposes.

3 (70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974;
4 Metro-East Sanitary District; for access to property.

5 (70 ILCS 3010/10); Sanitary District Revenue Bond Act;
6 sanitary districts; for sewerage systems.

7 (70 ILCS 3205/12); Illinois Sports Facilities Authority Act;
8 Illinois Sports Facilities Authority; quick-take power for
9 its corporate purposes (obsolete).

10 (70 ILCS 3405/16); Surface Water Protection District Act;
11 surface water protection districts; for corporate
12 purposes.

13 (70 ILCS 3605/7); Metropolitan Transit Authority Act; Chicago
14 Transit Authority; for transportation systems.

15 (70 ILCS 3605/8); Metropolitan Transit Authority Act; Chicago
16 Transit Authority; for general purposes.

17 (70 ILCS 3605/10); Metropolitan Transit Authority Act; Chicago
18 Transit Authority; for general purposes, including
19 railroad property.

20 (70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act;
21 local mass transit districts; for general purposes.

22 (70 ILCS 3615/2.13); Regional Transportation Authority Act;
23 Regional Transportation Authority; for general purposes.

24 (70 ILCS 3705/8 and 3705/12); Public Water District Act;
25 public water districts; for waterworks.

26 (70 ILCS 3705/23a); Public Water District Act; public water

1 districts; for sewerage properties.
2 (70 ILCS 3705/23e); Public Water District Act; public water
3 districts; for combined waterworks and sewerage systems.
4 (70 ILCS 3715/6); Water Authorities Act; water authorities;
5 for facilities to ensure adequate water supply.
6 (70 ILCS 3715/27); Water Authorities Act; water authorities;
7 for access to property.
8 (75 ILCS 5/4-7); Illinois Local Library Act; boards of library
9 trustees; for library buildings.
10 (75 ILCS 16/30-55.80); Public Library District Act of 1991;
11 public library districts; for general purposes.
12 (75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate
13 authorities of city or park district, or board of park
14 commissioners; for free public library buildings.
15 (Source: 104-435, eff. 11-21-25; 104-454, eff. 12-12-25;
16 revised 1-8-26.)

17 (Text of Section after amendment by P.A. 104-457)
18 Sec. 15-5-15. Eminent domain powers in ILCS Chapters 70
19 through 75. The following provisions of law may include
20 express grants of the power to acquire property by
21 condemnation or eminent domain:

22 (70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport
23 authorities; for public airport facilities.
24 (70 ILCS 5/8.05 and 5/9); Airport Authorities Act; airport

1 authorities; for removal of airport hazards.

2 (70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport
3 authorities; for reduction of the height of objects or
4 structures.

5 (70 ILCS 10/4); Interstate Airport Authorities Act; interstate
6 airport authorities; for general purposes.

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

10 (70 ILCS 200/2-20); Civic Center Code; civic center
11 authorities; for grounds, centers, buildings, and parking.

12 (70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center
13 Authority; for grounds, centers, buildings, and parking.

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

17 (70 ILCS 200/15-40); Civic Center Code; Benton Civic Center
18 Authority; for grounds, centers, buildings, and parking.

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

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

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

1 parking.

2 (70 ILCS 200/55-60); Civic Center Code; Chicago South Civic
3 Center Authority; for grounds, centers, buildings, and
4 parking.

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

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

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

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

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

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

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

26 (70 ILCS 200/115-35); Civic Center Code; Jasper County Civic

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

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

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

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

12 (70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center
13 Authority; for grounds, centers, buildings, and parking.

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

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

20 (70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center
21 Authority; for grounds, centers, buildings, and parking.

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

25 (70 ILCS 200/170-20); Civic Center Code; certain Metropolitan
26 Exposition, Auditorium and Office Building Authorities;

1 for general purposes.

2 (70 ILCS 200/180-35); Civic Center Code; Normal Civic Center

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

4 (70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center

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

6 (70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center

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

8 (70 ILCS 200/200-15); Civic Center Code; Pekin Civic Center

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

10 (70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center

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

12 (70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center

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

14 (70 ILCS 200/215-15); Civic Center Code; Illinois Quad City

15 Civic Center Authority; for grounds, centers, buildings,

16 and parking.

17 (70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan

18 Exposition, Auditorium and Office Building Authority; for

19 grounds, centers, buildings, and parking.

20 (70 ILCS 200/225-35); Civic Center Code; Randolph County Civic

21 Center Authority; for grounds, centers, buildings, and

22 parking.

23 (70 ILCS 200/230-35); Civic Center Code; River Forest

24 Metropolitan Exposition, Auditorium and Office Building

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

26 (70 ILCS 200/235-40); Civic Center Code; Riverside Civic

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

3 (70 ILCS 200/245-35); Civic Center Code; Salem Civic Center
4 Authority; for grounds, centers, buildings, and parking.

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

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

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

14 (70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center
15 Authority; for grounds, centers, buildings, and parking.

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

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

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

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

1 purposes.

2 (70 ILCS 410/10 and 410/12); Conservation District Act;
3 conservation districts; for open space, wildland, scenic
4 roadway, pathway, outdoor recreation, or other
5 conservation benefits.

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

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

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

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

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

22 (70 ILCS 705/10); Fire Protection District Act; fire
23 protection districts; for general purposes.

24 (70 ILCS 750/20); Flood Prevention District Act; flood
25 prevention districts; for general purposes.

26 (70 ILCS 805/6); Downstate Forest Preserve District Act;

1 certain forest preserve districts; for general purposes.
2 (70 ILCS 805/18.8); Downstate Forest Preserve District Act;
3 certain forest preserve districts; for recreational and
4 cultural facilities.
5 (70 ILCS 810/8); Cook County Forest Preserve District Act;
6 Forest Preserve District of Cook County; for general
7 purposes.
8 (70 ILCS 810/38); Cook County Forest Preserve District Act;
9 Forest Preserve District of Cook County; for recreational
10 facilities.
11 (70 ILCS 910/15 and 910/16); Hospital District Law; hospital
12 districts; for hospitals or hospital facilities.
13 (70 ILCS 915/3); Illinois Medical District Act; Illinois
14 Medical District Commission; for general purposes.
15 (70 ILCS 915/4.5); Illinois Medical District Act; Illinois
16 Medical District Commission; quick-take power for the
17 Illinois State Police Forensic Science Laboratory
18 (obsolete).
19 (70 ILCS 920/5); Tuberculosis Sanitarium District Act;
20 tuberculosis sanitarium districts; for tuberculosis
21 sanitariums.
22 Capital City Downtown Medical District Act; Capital City
23 Downtown Medical District Commission; for general
24 purposes.
25 ~~(70 ILCS 925/20); Mid Illinois Medical District Act;~~
26 ~~Mid Illinois Medical District; for general purposes.~~

1 (70 ILCS 930/20); Mid-America Medical District Act;
2 Mid-America Medical District Commission; for general
3 purposes.

4 (70 ILCS 935/20); Roseland Community Medical District Act;
5 medical district; for general purposes.

6 (70 ILCS 1005/7); Mosquito Abatement District Act; mosquito
7 abatement districts; for general purposes.

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

10 (70 ILCS 1205/7-1); Park District Code; park districts; for
11 streets and other purposes.

12 (70 ILCS 1205/8-1); Park District Code; park districts; for
13 parks.

14 (70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park
15 districts; for airports and landing fields.

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

19 (70 ILCS 1205/11.1-3); Park District Code; park districts; for
20 harbors.

21 (70 ILCS 1225/2); Park Commissioners Land Condemnation Act;
22 park districts; for street widening.

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

26 (70 ILCS 1250/2); Park Commissioners Street Control (1889)

1 Act; park districts; for boulevards or driveways.

2 (70 ILCS 1290/1); Park District Aquarium and Museum Act;
3 municipalities or park districts; for aquariums or
4 museums.

5 (70 ILCS 1305/2); Park District Airport Zoning Act; park
6 districts; for restriction of the height of structures.

7 (70 ILCS 1310/5); Park District Elevated Highway Act; park
8 districts; for elevated highways.

9 (70 ILCS 1505/15); Chicago Park District Act; Chicago Park
10 District; for parks and other purposes.

11 (70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park
12 District; for parking lots or garages.

13 (70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park
14 District; for harbors.

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

18 (70 ILCS 1801/30); Alexander-Cairo Port District Act;
19 Alexander-Cairo Port District; for general purposes.

20 (70 ILCS 1805/8); Havana Regional Port District Act; Havana
21 Regional Port District; for general purposes.

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

25 (70 ILCS 1815/13); Illinois Valley Regional Port District Act;
26 Illinois Valley Regional Port District; for general

1 purposes.

2 (70 ILCS 1820/4); Jackson-Union Counties Regional Port
3 District Act; Jackson-Union Counties Regional Port
4 District; for removal of airport hazards or reduction of
5 the height of objects or structures.

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

9 (70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet
10 Regional Port District; for removal of airport hazards.

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

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

17 (70 ILCS 1825/5); Joliet Regional Port District Act; Joliet
18 Regional Port District; for general purposes.

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

22 (70 ILCS 1830/14); Kaskaskia Regional Port District Act;
23 Kaskaskia Regional Port District; for general purposes.

24 (70 ILCS 1831/30); Massac-Metropolis Port District Act;
25 Massac-Metropolis Port District; for general purposes.

26 (70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act;

1 Mt. Carmel Regional Port District; for removal of airport
2 hazards.

3 (70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port
4 District; for general purposes.

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

9 (70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca
10 Regional Port District; for removal of airport hazards.

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

14 (70 ILCS 1845/5); Seneca Regional Port District Act; Seneca
15 Regional Port District; for general purposes.

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

20 (70 ILCS 1850/5); Shawneetown Regional Port District Act;
21 Shawneetown Regional Port District; for general purposes.

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

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

1 facilities.

2 (70 ILCS 1863/11); Upper Mississippi River International Port
3 District Act; Upper Mississippi River International Port
4 District; for general purposes.

5 (70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port
6 District; for removal of airport hazards.

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

10 (70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port
11 District; for the development of facilities.

12 (70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad
13 Terminal Authority (Chicago); for general purposes.

14 (70 ILCS 2105/9b); River Conservancy Districts Act; river
15 conservancy districts; for general purposes.

16 (70 ILCS 2105/10a); River Conservancy Districts Act; river
17 conservancy districts; for corporate purposes.

18 (70 ILCS 2205/15); Sanitary District Act of 1907; sanitary
19 districts; for corporate purposes.

20 (70 ILCS 2205/18); Sanitary District Act of 1907; sanitary
21 districts; for improvements and works.

22 (70 ILCS 2205/19); Sanitary District Act of 1907; sanitary
23 districts; for access to property.

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

1 (70 ILCS 2305/15); North Shore Water Reclamation District Act;
2 North Shore Water Reclamation District; for improvements.

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

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

9 (70 ILCS 2405/15); Sanitary District Act of 1917; sanitary
10 districts; for improvements.

11 (70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of
12 1917; sanitary districts; for waterworks.

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

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

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

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

25 (70 ILCS 2605/17); Metropolitan Water Reclamation District
26 Act; Metropolitan Water Reclamation District; for bridges.

1 (70 ILCS 2605/35); Metropolitan Water Reclamation District
2 Act; Metropolitan Water Reclamation District; for widening
3 and deepening a navigable stream.

4 (70 ILCS 2805/10); Sanitary District Act of 1936; sanitary
5 districts; for corporate purposes.

6 (70 ILCS 2805/24); Sanitary District Act of 1936; sanitary
7 districts; for improvements.

8 (70 ILCS 2805/26i and 2805/26j); Sanitary District Act of
9 1936; sanitary districts; for drainage systems.

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

13 (70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary
14 districts; for water supply.

15 (70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary
16 districts; for waterworks.

17 (70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974;
18 Metro-East Sanitary District; for corporate purposes.

19 (70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974;
20 Metro-East Sanitary District; for access to property.

21 (70 ILCS 3010/10); Sanitary District Revenue Bond Act;
22 sanitary districts; for sewerage systems.

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

26 (70 ILCS 3405/16); Surface Water Protection District Act;

1 surface water protection districts; for corporate
2 purposes.

3 (70 ILCS 3605/7); Chicago Transit Authority Act; Chicago
4 Transit Authority; for transportation systems.

5 (70 ILCS 3605/8); Chicago Transit Authority Act; Chicago
6 Transit Authority; for general purposes.

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

10 (70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act;
11 local mass transit districts; for general purposes.

12 (70 ILCS 3615/2.13); Northern Illinois Transit Authority Act;
13 Northern Illinois Transit Authority; for general purposes.

14 (70 ILCS 3705/8 and 3705/12); Public Water District Act;
15 public water districts; for waterworks.

16 (70 ILCS 3705/23a); Public Water District Act; public water
17 districts; for sewerage properties.

18 (70 ILCS 3705/23e); Public Water District Act; public water
19 districts; for combined waterworks and sewerage systems.

20 (70 ILCS 3715/6); Water Authorities Act; water authorities;
21 for facilities to ensure adequate water supply.

22 (70 ILCS 3715/27); Water Authorities Act; water authorities;
23 for access to property.

24 (75 ILCS 5/4-7); Illinois Local Library Act; boards of library
25 trustees; for library buildings.

26 (75 ILCS 16/30-55.80); Public Library District Act of 1991;

1 public library districts; for general purposes.
2 (75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate
3 authorities of city or park district, or board of park
4 commissioners; for free public library buildings.
5 (Source: 104-435, eff. 11-21-25; 104-454, eff. 12-12-25;
6 104-457, Article 5, Section 5-925, eff. 6-1-26; 104-457,
7 Article 10, Section 10-75, eff. 6-1-26; 104-457, Article 15,
8 Section 15-210, eff. 6-1-26; revised 1-8-26.)

9 Section 10-915. The State Finance Act is amended by adding
10 Section 5.1039 as follows:

11 (30 ILCS 105/5.1039 new)
12 Sec. 5.1039. The Capital City Downtown Medical District
13 Income Fund.

14 (30 ILCS 105/5.593 rep.)
15 (30 ILCS 105/6z-60 rep.)
16 Section 10-920. The State Finance Act is amended by
17 repealing Sections 5.593 and 6z-60.

18 ARTICLE 99

19 Section 99-95. No acceleration or delay. Where this Act
20 makes changes in a statute that is represented in this Act by
21 text that is not yet or no longer in effect (for example, a

1 Section represented by multiple versions), the use of that
2 text does not accelerate or delay the taking effect of (i) the
3 changes made by this Act or (ii) provisions derived from any
4 other Public Act.

5 Section 99-97. Severability. The provisions of this Act
6 are severable under Section 1.31 of the Statute on Statutes.

7 Section 99-99. Effective date. This Act takes effect upon
8 becoming law.".