



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

SB3204

Introduced 2/2/2026, by Sen. Linda Holmes

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.1038 new  
70 ILCS 805/13.10 new

Amends the Downstate Forest Preserve District Act. Provides that the Board of the Kendall County Forest Preserve District may impose a tax upon all persons engaged in the business of selling, including leasing, tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used by the forest preserve district in that county for general forest preserve district purposes. Provides that the tax may not be imposed on tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act. Provides that the tax shall not be imposed on sales of aviation fuel for so long as the revenue use requirements are binding on the board. Provides that the tax and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the Department of Revenue. Amends the State Finance Act. Designates the Special Forest Preserve District Retailers and Service Occupation Tax Fund as a special fund in the State Treasury. Makes other changes. Effective immediately.

LRB104 18133 WRO 31572 b

1 AN ACT concerning local government.

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

4 Section 5. The State Finance Act is amended by adding  
5 Section 5.1038 as follows:

6 (30 ILCS 105/5.1038 new)

7 Sec. 5.1038. The Special Forest Preserve District  
8 Retailers' and Service Occupation Tax Fund.

9 Section 10. The Downstate Forest Preserve District Act is  
10 amended by adding Section 13.10 as follows:

11 (70 ILCS 805/13.10 new)

12 Sec. 13.10. Kendall County Forest Preserve District  
13 retailers' and service occupation tax.

14 (a) The Board of the Kendall County Forest Preserve  
15 District may impose a tax upon all persons engaged in the  
16 business of selling, including leasing, tangible personal  
17 property, other than personal property titled or registered  
18 with an agency of this State's government, at retail in the  
19 county on the gross receipts from the sales made in the course  
20 of business to provide revenue to be used by the forest  
21 preserve district in that county for general forest preserve

1 district purposes, including education, outdoor recreation,  
2 maintenance, operations, public safety at the forest  
3 preserves, trails, acquiring and restoring land, and any other  
4 lawful purposes or programs determined by the board of that  
5 district, except as otherwise provided in this Section, if a  
6 proposition for the tax has been submitted to the legal voters  
7 of that county and approved by a majority of those voting on  
8 the question as provided in subsection (d). If imposed, this  
9 tax shall be imposed only in 0.25% increments and may not be  
10 more than 1%.

11 The tax imposed under this subsection may not be imposed  
12 on tangible personal property taxed at the 1% rate under the  
13 Retailers' Occupation Tax Act. The tax imposed under this  
14 subsection shall not be imposed on sales of aviation fuel for  
15 so long as the revenue use requirements of 49 U.S.C. 47107(b)  
16 and 49 U.S.C. 47133 are binding on the board.

17 For a tax imposed for forest preserve purposes for  
18 expenditures authorized under this Act, the board must publish  
19 notice of the operational, capital, or master plan of the  
20 district, and must make the plan publicly available, before  
21 approval of the ordinance or resolution imposing the tax.

22 If a tax is imposed for specific operational needs,  
23 capital projects, or public facilities, then the name of the  
24 project may be included in the proposition at the discretion  
25 of the board as determined in the enabling resolution.  
26 Examples are the "XXX Regional Trail", the "YYY Forest

1 Preserve or Multi-Use Facility", or the "ZZZ Natural Area  
2 Acquisition or Restoration Project".

3 The tax imposed by the board under this subsection and all  
4 civil penalties that may be assessed as an incident of the tax  
5 shall be collected and enforced by the Department of Revenue.  
6 The certificate of registration that is issued by the  
7 Department of Revenue to a retailer under the Retailers'  
8 Occupation Tax Act shall permit the retailer to engage in a  
9 business that is taxable without registering separately with  
10 the Department of Revenue under an ordinance or resolution  
11 adopted under this subsection. The Department of Revenue shall  
12 administer and enforce this subsection, collect all taxes and  
13 penalties due under this subsection, dispose of taxes and  
14 penalties so collected in the manner provided in this  
15 subsection, and determine all rights to credit memoranda  
16 arising on account of the erroneous payment of a tax or penalty  
17 under this subsection.

18 In the administration of and compliance with this  
19 subsection, the Department of Revenue and persons who are  
20 subject to this subsection shall (i) have the same rights,  
21 remedies, privileges, immunities, powers, and duties; (ii) be  
22 subject to the same conditions, restrictions, limitations,  
23 penalties, and definitions of terms; and (iii) employ the same  
24 modes of procedure as are prescribed in Sections 1, 1a, 1a-1,  
25 1d, 1e, 1f, 1i, 1j, 1j.1, 1j.2, 1k, 1m, 1n, 1o, 1p, 1q, 1r, 1s,  
26 2 through 2-70, 2a, 2b, 2c, 2h, 2i, 2j, 3 (except provisions

1 relating to transaction returns and quarter monthly payments),  
2 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 5m, 5n, 6,  
3 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the  
4 Retailers' Occupation Tax Act and the Uniform Penalty and  
5 Interest Act as if those provisions were set forth in this  
6 subsection.

7 Persons subject to any tax imposed under this subsection  
8 may reimburse themselves for their sellers' tax liability by  
9 separately stating the tax as an additional charge. The charge  
10 may be stated in combination, in a single amount, with State  
11 tax which sellers are required to collect under the Use Tax Act  
12 in accordance with the bracketed schedules as the Department  
13 of Revenue may prescribe.

14 If the Department of Revenue determines that a refund  
15 should be made under this subsection to a claimant instead of  
16 issuing a credit memorandum, then the Department of Revenue  
17 shall notify the State Comptroller, who shall cause the order  
18 to be drawn for the amount specified and to the person named in  
19 the notification from the Department of Revenue. The refund  
20 shall be paid by the State Treasurer out of the Special Forest  
21 Preserve District Retailers' and Service Occupation Tax Fund.

22 (b) If a tax has been imposed under subsection (a), then a  
23 service occupation tax shall also be imposed upon all persons  
24 in the county engaged in the business of making sales of  
25 service, at the same rate of tax as imposed under subsection  
26 (a) of the selling price of all tangible personal property

1 transferred by the servicemen, including transfers by lease as  
2 an incident to a sale of service. The tax imposed under this  
3 subsection may not be imposed on tangible personal property  
4 taxed at the 1% rate under the Service Occupation Tax Act.

5 The tax imposed under this subsection is not imposed on  
6 sales of aviation fuel for so long as the revenue use  
7 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
8 binding on the board. The tax imposed under this subsection  
9 and all civil penalties that may be assessed as an incident  
10 thereof shall be collected and enforced by the Department of  
11 Revenue. The Department of Revenue shall administer and  
12 enforce this subsection; collect all taxes and penalties due  
13 hereunder; dispose of taxes and penalties so collected in the  
14 manner hereinafter provided; and determine all rights to  
15 credit memoranda arising on account of the erroneous payment  
16 of tax or penalty hereunder.

17 In the administration of, and compliance with this  
18 subsection, the Department of Revenue and persons who are  
19 subject to this subsection shall (i) have the same rights,  
20 remedies, privileges, immunities, powers, and duties; (ii) be  
21 subject to the same conditions, restrictions, limitations,  
22 penalties, exclusions, exemptions, and definitions of terms;  
23 and (iii) employ the same modes of procedure as are prescribed  
24 in Sections 2 (except that the reference to State in the  
25 definition of supplier maintaining a place of business in this  
26 State shall mean the county), 2a, 2b, 2c, 2d, 3 through 3-50

1 (in respect to all provisions therein other than the State  
2 rate of tax), 4 (except that the reference to the State shall  
3 be to the county), 5, 7, 8 (except that the jurisdiction to  
4 which the tax shall be a debt to the extent indicated in that  
5 Section 8 shall be the county), 9 (except as to the disposition  
6 of taxes and penalties collected), 10, 11, 12 (except the  
7 reference therein to Section 2b of the Retailers' Occupation  
8 Tax Act), 13 (except that any reference to the State shall mean  
9 the county), Sections 15, 16, 17, 18, 19 and 20 of the Service  
10 Occupation Tax Act and the Uniform Penalty and Interest Act,  
11 as fully as if those provisions were set forth herein.

12 Persons subject to any tax imposed under this subsection  
13 may reimburse themselves for their serviceman's tax liability  
14 by separately stating the tax as an additional charge, which  
15 charge may be stated in combination, in a single amount, with  
16 State tax that servicemen are authorized to collect under the  
17 Service Use Tax Act, in accordance with the bracket schedules  
18 as the Department of Revenue may prescribe.

19 If the Department of Revenue determines that a refund  
20 should be made under this subsection to a claimant instead of  
21 issuing a credit memorandum, then the Department of Revenue  
22 shall notify the State Comptroller, who shall cause the  
23 warrant to be drawn for the amount specified, and to the person  
24 named, in the notification from the Department of Revenue. The  
25 refund shall be paid by the State Treasurer out of the Special  
26 Forest Preserve District Retailers' and Service Occupation Tax

1 Fund.

2 (c) The tax imposed under this Section applies to leases  
3 of tangible personal property in effect, entered into, or  
4 renewed on or after the effective date of the ordinance  
5 imposing the tax under this Section in the same manner as the  
6 tax under this Section applies to other sales and consistent  
7 with the tax on leases under the Retailers' Occupation Tax Act  
8 and the Service Occupation Tax Act.

9 (d) By resolution, the board may order the proposition for  
10 the imposition of the tax under this Section to be submitted at  
11 any election. The board shall certify the question to the  
12 proper election authority, who shall submit the proposition at  
13 an election in accordance with the general election law.

14 The proposition to impose a tax for forest preserve  
15 purposes shall be in substantially the following form:

16 "Shall the [name of forest preserve district] impose a  
17 Special Forest Preserve District Retailers' Occupation Tax  
18 and Service Occupation Tax (commonly referred to as a  
19 "sales tax") at the rate of [insert a percentage in  
20 increments of 0.25%] in [name of county] for forest  
21 preserve district expenditures in accordance with and  
22 subject to the provisions of Section 13.9 of the Downstate  
23 Forest Preserve District Act?"

24 The following additional information shall appear on the  
25 ballot below the question:

26 "This would mean that a consumer would pay an

1 additional [insert amount] in sales tax for every \$100 of  
2 tangible personal property bought at retail."

3 The board may also vote to establish a sunset provision at  
4 which time the additional sales tax would cease being  
5 collected, if not terminated earlier by a vote of the board. If  
6 the board votes to include a sunset provision, the proposition  
7 for forest preserve purposes shall be in substantially the  
8 following form:

9 "Shall the [name of forest preserve district] impose a  
10 Special Forest Preserve District Retailers' Occupation Tax  
11 and Service Occupation Tax (commonly referred to as a  
12 "sales tax") at the rate of [insert a percentage in  
13 increments of 0.25%] in [name of county] for a period not  
14 to exceed [insert number of years] for forest preserve  
15 district expenditures in accordance with and subject to  
16 the provisions of Section 13.9 of the Downstate Forest  
17 Preserve District Act?"

18 The following additional information shall appear on the  
19 ballot below the question:

20 "This would mean that a consumer would pay an  
21 additional [insert amount] in sales tax for every \$100 of  
22 tangible personal property bought at retail. If imposed,  
23 the additional tax would cease being collected at the end  
24 of [insert number of years], if not terminated earlier by  
25 a vote of the [name of forest preserve district board]."

26 Votes shall be recorded as "Yes" or "No".

1       If a majority of the legal voters voting on the  
2 proposition vote in favor of it, the district may impose the  
3 tax. A district may not submit more than one proposition  
4 authorized by this Section to the legal voters at any one time.

5       (e) The Department of Revenue shall immediately pay over  
6 to the State Treasurer, ex officio, as trustee, all taxes and  
7 penalties collected under this Section to be deposited into  
8 the Special Forest Preserve District Retailers' and Service  
9 Occupation Tax Fund, a special fund that is created in the  
10 State treasury. Moneys in the Fund shall be disbursed as  
11 provided in this Section.

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

20       After the monthly transfer to the STAR Bonds Revenue Fund,  
21 on or before the 25th day of each calendar month, the  
22 Department of Revenue shall prepare and certify to the State  
23 Comptroller the disbursement of the stated sums of money to  
24 the district from retailers in the county who have paid taxes  
25 or penalties to the Department of Revenue during the second  
26 preceding calendar month. The amount to be paid to the

1 district shall be the amount collected under this Section  
2 during the second preceding calendar month by the Department  
3 of Revenue plus an amount the Department of Revenue determines  
4 is necessary to offset any amounts that were erroneously paid  
5 to a different taxing body, and not including (i) an amount  
6 equal to the amount of refunds made during the second  
7 preceding calendar month by the Department of Revenue on  
8 behalf of the district; (ii) any amount that the Department of  
9 Revenue determines is necessary to offset any amounts that  
10 were payable to a different taxing body but were erroneously  
11 paid to the district; (iii) any amounts that are transferred  
12 to the STAR Bonds Revenue Fund, and (iv) 1.5% of the remainder,  
13 which the Department of Revenue shall transfer into the Tax  
14 Compliance and Administration Fund. The Department of Revenue,  
15 at the time of each monthly disbursement to the district,  
16 shall prepare and certify to the State Comptroller the amount  
17 to be transferred into the Tax Compliance and Administration  
18 Fund under this subsection. No later than 10 days after  
19 receipt by the State Comptroller of the disbursement  
20 certification to the District and the Tax Compliance and  
21 Administration Fund provided for in this Section to be given  
22 to the State Comptroller by the Department of Revenue, the  
23 State Comptroller shall cause the orders to be drawn for the  
24 respective amounts in accordance with directions contained in  
25 the certification.

26 (f) For the purpose of determining whether a tax

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

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

14 (h) The board shall file a certified copy of the ordinance  
15 imposing, increasing the rate of, or discontinuing a tax under  
16 this Section with the Department of Revenue, together with a  
17 certification that the ordinance received referendum approval  
18 in the case of the imposition of or increase in the rate of the  
19 tax, either (i) after October 1 but on or before May 1,  
20 whereupon the Department of Revenue shall proceed to  
21 administer and enforce the imposition of, increase in the rate  
22 of, or discontinuation of the tax as of the July 1 immediately  
23 following the filing; or (ii) after May 1, but on or before  
24 October 1, whereupon the Department of Revenue shall proceed  
25 to administer and enforce the imposition of, increase in the  
26 rate of, or discontinuation of the tax as of the January 1

1 immediately following the filing. If the tax imposed under  
2 this Section is scheduled to sunset by referendum, the board  
3 is required to monitor the sunset date and notify the  
4 Department of Revenue of the sunset by filing a certified copy  
5 of an ordinance that includes the sunset date (i) after  
6 October 1 but on or before May 1, whereupon the Department of  
7 Revenue shall proceed to discontinue the tax as of the July 1  
8 immediately following the filing; or (ii) after May 1 but on or  
9 before October 1, whereupon the Department of Revenue shall  
10 proceed to discontinue the tax as of the January 1 immediately  
11 following the filing.

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

19 Section 99. Effective date. This Act takes effect upon  
20 becoming law.