



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB5311

by Rep. Diane Pappas

SYNOPSIS AS INTRODUCED:

35 ILCS 145/2

from Ch. 120, par. 481b.32

Amends the Hotel Operators' Occupation Tax Act. Provides that "permanent resident" means any person who occupied or has the right to occupy a room in a hotel for at least 90 (currently, 30) days. Provides that a "permanent resident" does not include: (1) a corporate entity that occupies a room unless the same person or persons occupying the room have exclusive use of the room for at least 90 consecutive days; or (2) an individual that is temporarily or permanently occupying a room because of a natural disaster or emergency that made his or her home uninhabitable. Effective immediately.

LRB101 20719 HLH 70394 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Hotel Operators' Occupation Tax Act is
5 amended by changing Section 2 as follows:

6 (35 ILCS 145/2) (from Ch. 120, par. 481b.32)

7 Sec. 2. Definitions. As used in this Act, unless the
8 context otherwise requires:

9 (1) "Hotel" means any building or buildings in which the
10 public may, for a consideration, obtain living quarters,
11 sleeping or housekeeping accommodations. The term includes,
12 but is not limited to, inns, motels, tourist homes or courts,
13 lodging houses, rooming houses and apartment houses, retreat
14 centers, conference centers, and hunting lodges.

15 (2) "Operator" means any person operating a hotel.

16 (3) "Occupancy" means the use or possession, or the right
17 to the use or possession, of any room or rooms in a hotel for
18 any purpose, or the right to the use or possession of the
19 furnishings or to the services and accommodations accompanying
20 the use and possession of the room or rooms.

21 (4) "Room" or "rooms" means any living quarters, sleeping
22 or housekeeping accommodations.

23 (5) "Permanent resident" means any person who occupied or

1 has the right to occupy any room or rooms, regardless of
2 whether or not it is the same room or rooms, in a hotel for at
3 least 90 ~~30~~ consecutive days. "Permanent resident" does not
4 include: (1) a corporate entity that occupies a room unless the
5 same person or persons occupying the room have exclusive use of
6 the room for at least 90 consecutive days; or (2) an individual
7 that is temporarily or permanently occupying a room because of
8 a natural disaster or emergency that made his or her home
9 uninhabitable.

10 (6) "Rent" or "rental" means the consideration received for
11 occupancy, valued in money, whether received in money or
12 otherwise, including all receipts, cash, credits and property
13 or services of any kind or nature.

14 (7) "Department" means the Department of Revenue.

15 (8) "Person" means any natural individual, firm,
16 partnership, association, joint stock company, joint
17 adventure, public or private corporation, limited liability
18 company, or a receiver, executor, trustee, guardian or other
19 representative appointed by order of any court.

20 (Source: P.A. 100-213, eff. 8-18-17.)

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.