



Sen. Doris Turner

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10200HB4132sam001

LRB102 19570 HLH 37947 a

1 AMENDMENT TO HOUSE BILL 4132

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 4132 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Parking Excise Tax Act is amended by  
5 changing Section 10-20 as follows:

6 (35 ILCS 525/10-20)

7 Sec. 10-20. Exemptions. The tax imposed by this Act shall  
8 not apply to:

9 (1) Parking ~~parking~~ in a parking area or garage  
10 operated by the federal government or its  
11 instrumentalities that has been issued an active tax  
12 exemption number by the Department under Section 1g of the  
13 Retailers' Occupation Tax Act; for this exemption to  
14 apply, the parking area or garage must be operated by the  
15 federal government or its instrumentalities; the exemption  
16 under this paragraph (1) does not apply if the parking

1 area or garage is operated by a third party, whether under  
2 a lease or other contractual arrangement, or any other  
3 manner whatsoever. ~~†~~

4 (2) Residential ~~residential~~ off-street parking for  
5 home or apartment tenants or condominium occupants, if the  
6 arrangement for such parking is provided in the home or  
7 apartment lease or in a separate writing between the  
8 landlord and tenant, or in a condominium agreement between  
9 the condominium association and the owner, occupant, or  
10 guest of a unit, whether the parking charge is payable to  
11 the landlord, condominium association, or to the operator  
12 of the parking spaces. ~~†~~

13 (3) Parking ~~parking~~ by hospital employees in a parking  
14 space that is owned and operated by the hospital for which  
15 they work. ~~† and~~

16 (4) Parking ~~parking~~ in a parking area or garage where  
17 3 or fewer motor vehicles are stored, housed, or parked  
18 for hire, charge, fee or other valuable consideration, if  
19 the operator of the parking area or garage does not act as  
20 the operator of more than a total of 3 parking spaces  
21 located in the State; if any operator of parking areas or  
22 garages, including any facilitator or aggregator, acts as  
23 an operator of more than 3 parking spaces in total that are  
24 located in the State, then this exemption shall not apply  
25 to any of those spaces.

26 (5) For the duration of the Illinois State Fair or the

1 DuQuoin State Fair, parking in a parking area or garage  
2 operated for the use of attendees, vendors, or employees  
3 of the State Fair and not otherwise subject to taxation  
4 under this Act in the ordinary course of business.

5 (6) Parking in a parking area or garage operated by  
6 the State, a State university created by statute, or a  
7 unit of local government that has been issued an active  
8 tax exemption number by the Department under Section 1q of  
9 the Retailers' Occupation Tax Act; the parking area or  
10 garage must be operated by the State, State university, or  
11 unit of local government; the exemption under this  
12 paragraph does not apply if the parking area or garage is  
13 operated by a third party, whether under a lease or other  
14 contractual arrangement, or held in any other manner,  
15 unless the parking area or garage is exempt under  
16 paragraph (5).

17 (7) Parking in a parking area or garage owned and  
18 operated by a person engaged in the business of renting  
19 real estate if the parking area or garage is used by the  
20 lessee to park motor vehicles, recreational vehicles, or  
21 self-propelled vehicles for the lessee's own use and not  
22 for the purpose of subleasing parking spaces for  
23 consideration.

24 (8) The purchase of a parking space by the State, a  
25 State university created by statute, or a unit of local  
26 government that has been issued an active tax exemption

1       number by the Department under Section 1g of the  
2       Retailers' Occupation Tax Act, for use by employees of the  
3       State, State university, or unit of local government,  
4       provided that the purchase price is paid directly by the  
5       governmental entity.

6       (9) Parking in a parking space leased to a  
7       governmental entity that is exempt pursuant to (1) or (6)  
8       when the exempt entity rents or leases the parking spaces  
9       in the parking area or garage to the public; the purchase  
10      price must be paid by the governmental entity; the exempt  
11      governmental entity is exempt from collecting tax subject  
12      to the provisions of (1) or (6), as applicable, when  
13      renting or leasing the parking spaces to the public.

14      (Source: P.A. 101-31, eff. 6-28-19.)

15           Section 99. Effective date. This Act takes effect upon  
16      becoming law."