

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 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 in a parking area or garage operated by
10 the federal government or its instrumentalities that has
11 been issued an active tax exemption number by the
12 Department under Section 1g of the Retailers' Occupation
13 Tax Act; for this exemption to apply, the parking area or
14 garage must be operated by the federal government or its
15 instrumentalities; the exemption under this paragraph (1)
16 does not apply if the parking area or garage is operated by
17 a third party, whether under a lease or other contractual
18 arrangement, or any other manner whatsoever;

19 (2) residential off-street parking for home or
20 apartment tenants or condominium occupants, if the
21 arrangement for such parking is provided in the home or
22 apartment lease or in a separate writing between the
23 landlord and tenant, or in a condominium agreement between

1 the condominium association and the owner, occupant, or
2 guest of a unit, whether the parking charge is payable to
3 the landlord, condominium association, or to the operator
4 of the parking spaces;

5 (3) parking by hospital employees in a parking space
6 that is owned and operated by the hospital for which they
7 work; ~~and~~

8 (4) parking in a parking area or garage where 3 or
9 fewer motor vehicles are stored, housed, or parked for
10 hire, charge, fee or other valuable consideration, if the
11 operator of the parking area or garage does not act as the
12 operator of more than a total of 3 parking spaces located
13 in the State; if any operator of parking areas or garages,
14 including any facilitator or aggregator, acts as an
15 operator of more than 3 parking spaces in total that are
16 located in the State, then this exemption shall not apply
17 to any of those spaces; ~~-~~

18 (5) parking in a parking area or garage operated by
19 the State, a State university created by statute, or a
20 unit of local government that has been issued an active
21 tax exemption number by the Department under Section 1g of
22 the Retailers' Occupation Tax Act; the parking area or
23 garage must be operated by the State, State university, or
24 unit of local government; the exemption under this
25 paragraph (5) does not apply if the parking area or garage
26 is operated by a third party, whether under a lease or

1 other contractual arrangement, or held in any other
2 manner;

3 (6) parking in a parking area or garage owned and
4 operated by a person engaged in the business of renting
5 real estate if the parking area or garage is used by the
6 lessee to park motor vehicles, recreational vehicles, or
7 self-propelled vehicles for the lessee's own use and not
8 for the purpose of subleasing parking spaces for
9 consideration;

10 (7) the purchase of a parking space by the State, a
11 State university created by statute, or a unit of local
12 government that has been issued an active tax exemption
13 number by the Department under Section 1g of the
14 Retailers' Occupation Tax Act, for use by employees of the
15 State, State university, or unit of local government,
16 provided that the purchase price is paid directly by the
17 governmental entity; and

18 (8) parking space leased to a governmental entity that
19 is exempt pursuant to (1) or (5) when the exempt entity
20 rents or leases the parking spaces in the parking area or
21 garage to the public; the purchase price must be paid by
22 the governmental entity; the exempt governmental entity is
23 exempt from collecting tax subject to the provisions of
24 (1) or (5), as applicable, when renting or leasing the
25 parking spaces to the public.

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

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.