

1 AN ACT concerning municipalities.

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

4 Section 5. The Illinois Municipal Code is amended by  
5 changing Section 8-3-13 as follows:

6 (65 ILCS 5/8-3-13) (from Ch. 24, par. 8-3-13)

7 Sec. 8-3-13. The corporate authorities of any Illinois  
8 municipality containing 500,000 or more inhabitants may  
9 impose a tax prior to July 1, 1969, upon all persons engaged  
10 in the municipality in the business of renting, leasing or  
11 letting rooms in a hotel, as defined in the Hotel Operators'  
12 Occupation Tax Act, at a rate not to exceed 1% of the gross  
13 rental receipts from the renting, leasing or letting,  
14 excluding, however, from gross rental receipts, the proceeds  
15 of the renting, leasing or letting to permanent residents of  
16 that hotel and proceeds from the tax imposed under subsection  
17 (c) of Section 13 of the Metropolitan Pier and Exposition  
18 Authority Act.

19 The tax imposed by a municipality under this Section and  
20 all civil penalties that may be assessed as an incident  
21 thereof shall be collected and enforced by the State  
22 Department of Revenue. The certificate of registration that  
23 is issued by the Department to a lessor under the Hotel  
24 Operators' Occupation Tax Act shall permit the registrant to  
25 engage in a business that is taxable under any ordinance or  
26 resolution enacted under this Section without registering  
27 separately with the Department under the ordinance or  
28 resolution or under this Section. The Department shall have  
29 full power to administer and enforce this Section; to collect  
30 all taxes and penalties due hereunder; to dispose of taxes  
31 and penalties so collected in the manner provided in this

1 Section; and to determine all rights to credit memoranda  
2 arising on account of the erroneous payment of tax or penalty  
3 hereunder. In the administration of and compliance with this  
4 Section, the Department and persons who are subject to this  
5 Section shall have the same rights, remedies, privileges,  
6 immunities, powers and duties, and be subject to the same  
7 conditions, restrictions, limitations, penalties and  
8 definitions of terms, and employ the same modes of procedure,  
9 as are prescribed in the Hotel Operators' Occupation Tax Act  
10 and the Uniform Penalty and Interest Act, as fully as if the  
11 provisions contained in those Acts were set forth herein.

12 Whenever the Department determines that a refund should  
13 be made under this Section to a claimant instead of issuing a  
14 credit memorandum, the Department shall notify the State  
15 Comptroller, who shall cause the warrant to be drawn for the  
16 amount specified, and to the person named, in the  
17 notification from the Department. The refund shall be paid by  
18 the State Treasurer out of the Illinois tourism tax fund.

19 Persons subject to any tax imposed under authority  
20 granted by this Section may reimburse themselves for their  
21 tax liability for that tax by separately stating the tax as  
22 an additional charge, which charge may be stated in  
23 combination, in a single amount, with State tax imposed under  
24 the Hotel Operators' Occupation Tax Act.

25 The Department shall forthwith pay over to the State  
26 Treasurer, ex-officio, as trustee, all taxes and penalties  
27 collected hereunder. On or before the 25th day of each  
28 calendar month, the Department shall prepare and certify to  
29 the Comptroller the disbursement of stated sums of money to  
30 named municipalities from which lessors have paid taxes or  
31 penalties hereunder to the Department during the second  
32 preceding calendar month. The amount to be paid to each  
33 municipality shall be the amount (not including credit  
34 memoranda) 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 the  
4 municipality, less 4% of the balance, which sum shall be  
5 retained by the State Treasurer to cover the costs incurred  
6 by the Department in administering and enforcing the  
7 provisions of this Section, as provided herein. The  
8 Department, at the time of each monthly disbursement to the  
9 municipalities, shall prepare and certify to the Comptroller  
10 the amount so retained by the State Treasurer, which shall be  
11 paid into the General Revenue Fund of the State Treasury.

12 Within 10 days after receipt by the Comptroller of the  
13 disbursement certification to the municipalities and the  
14 General Revenue Fund provided for in this Section to be given  
15 to the Comptroller by the Department, the Comptroller shall  
16 cause the warrants to be drawn for the respective amounts in  
17 accordance with the directions contained in the  
18 certification.

19 Nothing in this Section shall be construed to authorize a  
20 municipality to impose a tax upon the privilege of engaging  
21 in any business that, under the Constitution of the United  
22 States, may not be made the subject of taxation by this  
23 State.

24 An ordinance or resolution imposing a tax hereunder or  
25 effecting a change in the rate thereof shall be effective on  
26 the first day of the calendar month next following the  
27 expiration of the publication period provided in Section  
28 1-2-4 in respect to municipalities governed by that Section.

29 The corporate authorities of any municipality that levies  
30 a tax authorized by this Section shall transmit to the  
31 Department of Revenue on or not later than 5 days after the  
32 effective date of the ordinance or resolution a certified  
33 copy of the ordinance or resolution imposing the tax;  
34 whereupon, the Department of Revenue shall proceed to

1 administer and enforce this Section on behalf of the  
2 municipality as of the effective date of the ordinance or  
3 resolution. Upon a change in rate of a tax levied hereunder,  
4 or upon the discontinuance of the tax, the corporate  
5 authorities of the municipality shall, on or not later than 5  
6 days after the effective date of the ordinance or resolution  
7 discontinuing the tax or effecting a change in rate, transmit  
8 to the Department of Revenue a certified copy of the  
9 ordinance or resolution effecting the change or  
10 discontinuance. The amounts disbursed to any municipality  
11 under this Section shall be expended by the municipality  
12 solely to promote tourism, conventions and other special  
13 events within that municipality or otherwise to attract  
14 nonresidents to visit the municipality.

15 Any municipality receiving and disbursing money under  
16 this Section shall report on or before the first Monday in  
17 January of each year to the Advisory Committee of the  
18 Illinois Tourism Promotion Fund, created by Section 12 of the  
19 Illinois Promotion Act. The reports shall specify the  
20 purposes for which the disbursements were made and shall  
21 contain detailed amounts of all receipts and disbursements  
22 under this Section.

23 This Section may be cited as the Tourism, Conventions and  
24 Other Special Events Promotion Act of 1967.

25 (Source: P.A. 87-205; 87-733; 87-895.)