



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB4900

Introduced 1/15/2010, by Rep. William D. Burns - Ed Sullivan, Jr.

SYNOPSIS AS INTRODUCED:

See Index

Amends the Illinois Public Labor Relations Act. Provides that employees of the Metropolitan Pier and Exposition Authority are considered public employees and the Authority is considered a public employer under the Act. Contains provisions concerning collective bargaining agreements. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Increases the amount that must be deposited into the McCormick Place Expansion Project Fund from State use and occupation tax proceeds. Provides that those moneys shall be deposited into the Fund in each fiscal year during which the Authority has bonds outstanding, but not after fiscal year 2060 (instead of fiscal year 2042). Amends the Metropolitan Pier and Exposition Authority Act. Makes changes concerning the maturity date of bonds or notes issued by the Authority. Allows the Authority to enter into contracts for the oversight of Authority employees. Effective immediately.

LRB096 17180 HLH 32519 b

FISCAL NOTE ACT
MAY APPLY

STATE DEBT
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning the Metropolitan Pier and Exposition
2 Authority, which may be referred to as the Convention Industry
3 Competition Act of 2010.

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

6 Section 3. The Illinois Public Labor Relations Act is
7 amended by changing Sections 3, 4, 9, 14, and 17 as follows:

8 (5 ILCS 315/3) (from Ch. 48, par. 1603)

9 Sec. 3. Definitions. As used in this Act, unless the
10 context otherwise requires:

11 (a) "Board" means the Illinois Labor Relations Board or,
12 with respect to a matter over which the jurisdiction of the
13 Board is assigned to the State Panel or the Local Panel under
14 Section 5, the panel having jurisdiction over the matter.

15 (b) "Collective bargaining" means bargaining over terms
16 and conditions of employment, including hours, wages, and other
17 conditions of employment, as detailed in Section 7 and which
18 are not excluded by Section 4.

19 (c) "Confidential employee" means an employee who, in the
20 regular course of his or her duties, assists and acts in a
21 confidential capacity to persons who formulate, determine, and
22 effectuate management policies with regard to labor relations
23 or who, in the regular course of his or her duties, has

1 authorized access to information relating to the effectuation
2 or review of the employer's collective bargaining policies.

3 (d) "Craft employees" means skilled journeymen, crafts
4 persons, and their apprentices and helpers.

5 (e) "Essential services employees" means those public
6 employees performing functions so essential that the
7 interruption or termination of the function will constitute a
8 clear and present danger to the health and safety of the
9 persons in the affected community.

10 (f) "Exclusive representative", except with respect to
11 non-State fire fighters and paramedics employed by fire
12 departments and fire protection districts, non-State peace
13 officers, and peace officers in the Department of State Police,
14 means the labor organization that has been (i) designated by
15 the Board as the representative of a majority of public
16 employees in an appropriate bargaining unit in accordance with
17 the procedures contained in this Act, (ii) historically
18 recognized by the State of Illinois or any political
19 subdivision of the State before July 1, 1984 (the effective
20 date of this Act) as the exclusive representative of the
21 employees in an appropriate bargaining unit, (iii) after July
22 1, 1984 (the effective date of this Act) recognized by an
23 employer upon evidence, acceptable to the Board, that the labor
24 organization has been designated as the exclusive
25 representative by a majority of the employees in an appropriate
26 bargaining unit; (iv) recognized as the exclusive

1 representative of personal care attendants or personal
2 assistants under Executive Order 2003-8 prior to the effective
3 date of this amendatory Act of the 93rd General Assembly, and
4 the organization shall be considered to be the exclusive
5 representative of the personal care attendants or personal
6 assistants as defined in this Section; or (v) recognized as the
7 exclusive representative of child and day care home providers,
8 including licensed and license exempt providers, pursuant to an
9 election held under Executive Order 2005-1 prior to the
10 effective date of this amendatory Act of the 94th General
11 Assembly, and the organization shall be considered to be the
12 exclusive representative of the child and day care home
13 providers as defined in this Section.

14 With respect to non-State fire fighters and paramedics
15 employed by fire departments and fire protection districts,
16 non-State peace officers, and peace officers in the Department
17 of State Police, "exclusive representative" means the labor
18 organization that has been (i) designated by the Board as the
19 representative of a majority of peace officers or fire fighters
20 in an appropriate bargaining unit in accordance with the
21 procedures contained in this Act, (ii) historically recognized
22 by the State of Illinois or any political subdivision of the
23 State before January 1, 1986 (the effective date of this
24 amendatory Act of 1985) as the exclusive representative by a
25 majority of the peace officers or fire fighters in an
26 appropriate bargaining unit, or (iii) after January 1, 1986

1 (the effective date of this amendatory Act of 1985) recognized
2 by an employer upon evidence, acceptable to the Board, that the
3 labor organization has been designated as the exclusive
4 representative by a majority of the peace officers or fire
5 fighters in an appropriate bargaining unit.

6 (g) "Fair share agreement" means an agreement between the
7 employer and an employee organization under which all or any of
8 the employees in a collective bargaining unit are required to
9 pay their proportionate share of the costs of the collective
10 bargaining process, contract administration, and pursuing
11 matters affecting wages, hours, and other conditions of
12 employment, but not to exceed the amount of dues uniformly
13 required of members. The amount certified by the exclusive
14 representative shall not include any fees for contributions
15 related to the election or support of any candidate for
16 political office. Nothing in this subsection (g) shall preclude
17 an employee from making voluntary political contributions in
18 conjunction with his or her fair share payment.

19 (g-1) "Fire fighter" means, for the purposes of this Act
20 only, any person who has been or is hereafter appointed to a
21 fire department or fire protection district or employed by a
22 state university and sworn or commissioned to perform fire
23 fighter duties or paramedic duties, except that the following
24 persons are not included: part-time fire fighters, auxiliary,
25 reserve or voluntary fire fighters, including paid on-call fire
26 fighters, clerks and dispatchers or other civilian employees of

1 a fire department or fire protection district who are not
2 routinely expected to perform fire fighter duties, or elected
3 officials.

4 (g-2) "General Assembly of the State of Illinois" means the
5 legislative branch of the government of the State of Illinois,
6 as provided for under Article IV of the Constitution of the
7 State of Illinois, and includes but is not limited to the House
8 of Representatives, the Senate, the Speaker of the House of
9 Representatives, the Minority Leader of the House of
10 Representatives, the President of the Senate, the Minority
11 Leader of the Senate, the Joint Committee on Legislative
12 Support Services and any legislative support services agency
13 listed in the Legislative Commission Reorganization Act of
14 1984.

15 (h) "Governing body" means, in the case of the State, the
16 State Panel of the Illinois Labor Relations Board, the Director
17 of the Department of Central Management Services, and the
18 Director of the Department of Labor; the county board in the
19 case of a county; the corporate authorities in the case of a
20 municipality; and the appropriate body authorized to provide
21 for expenditures of its funds in the case of any other unit of
22 government.

23 (i) "Labor organization" means any organization in which
24 public employees participate and that exists for the purpose,
25 in whole or in part, of dealing with a public employer
26 concerning wages, hours, and other terms and conditions of

1 employment, including the settlement of grievances.

2 (j) "Managerial employee" means an individual who is
3 engaged predominantly in executive and management functions
4 and is charged with the responsibility of directing the
5 effectuation of management policies and practices.

6 (k) "Peace officer" means, for the purposes of this Act
7 only, any persons who have been or are hereafter appointed to a
8 police force, department, or agency and sworn or commissioned
9 to perform police duties, except that the following persons are
10 not included: part-time police officers, special police
11 officers, auxiliary police as defined by Section 3.1-30-20 of
12 the Illinois Municipal Code, night watchmen, "merchant
13 police", court security officers as defined by Section 3-6012.1
14 of the Counties Code, temporary employees, traffic guards or
15 wardens, civilian parking meter and parking facilities
16 personnel or other individuals specially appointed to aid or
17 direct traffic at or near schools or public functions or to aid
18 in civil defense or disaster, parking enforcement employees who
19 are not commissioned as peace officers and who are not armed
20 and who are not routinely expected to effect arrests, parking
21 lot attendants, clerks and dispatchers or other civilian
22 employees of a police department who are not routinely expected
23 to effect arrests, or elected officials.

24 (l) "Person" includes one or more individuals, labor
25 organizations, public employees, associations, corporations,
26 legal representatives, trustees, trustees in bankruptcy,

1 receivers, or the State of Illinois or any political
2 subdivision of the State or governing body, but does not
3 include the General Assembly of the State of Illinois or any
4 individual employed by the General Assembly of the State of
5 Illinois.

6 (m) "Professional employee" means any employee engaged in
7 work predominantly intellectual and varied in character rather
8 than routine mental, manual, mechanical or physical work;
9 involving the consistent exercise of discretion and adjustment
10 in its performance; of such a character that the output
11 produced or the result accomplished cannot be standardized in
12 relation to a given period of time; and requiring advanced
13 knowledge in a field of science or learning customarily
14 acquired by a prolonged course of specialized intellectual
15 instruction and study in an institution of higher learning or a
16 hospital, as distinguished from a general academic education or
17 from apprenticeship or from training in the performance of
18 routine mental, manual, or physical processes; or any employee
19 who has completed the courses of specialized intellectual
20 instruction and study prescribed in this subsection (m) and is
21 performing related work under the supervision of a professional
22 person to qualify to become a professional employee as defined
23 in this subsection (m).

24 (n) "Public employee" or "employee", for the purposes of
25 this Act, means any individual employed by a public employer,
26 including (i) interns and residents at public hospitals, (ii)

1 as of the effective date of this amendatory Act of the 93rd
2 General Assembly, but not before, personal care attendants and
3 personal assistants working under the Home Services Program
4 under Section 3 of the Disabled Persons Rehabilitation Act,
5 subject to the limitations set forth in this Act and in the
6 Disabled Persons Rehabilitation Act, ~~and~~ (iii) as of the
7 effective date of this amendatory Act of the 94th General
8 Assembly, but not before, child and day care home providers
9 participating in the child care assistance program under
10 Section 9A-11 of the Illinois Public Aid Code, subject to the
11 limitations set forth in this Act and in Section 9A-11 of the
12 Illinois Public Aid Code, and (iv) as of the effective date of
13 this amendatory Act of the 96th General Assembly, employees of
14 the Metropolitan Pier and Exposition Authority employed
15 pursuant to subsection (c) of Section 4 of the Metropolitan
16 Pier and Exposition Authority Act, but excluding all of the
17 following: employees of the General Assembly of the State of
18 Illinois; elected officials; executive heads of a department;
19 members of boards or commissions; the Executive Inspectors
20 General; any special Executive Inspectors General; employees
21 of each Office of an Executive Inspector General; commissioners
22 and employees of the Executive Ethics Commission; the Auditor
23 General's Inspector General; employees of the Office of the
24 Auditor General's Inspector General; the Legislative Inspector
25 General; any special Legislative Inspectors General; employees
26 of the Office of the Legislative Inspector General;

1 commissioners and employees of the Legislative Ethics
2 Commission; employees of any agency, board or commission
3 created by this Act; employees appointed to State positions of
4 a temporary or emergency nature; all employees of school
5 districts and higher education institutions except
6 firefighters and peace officers employed by a state university;
7 managerial employees; short-term employees; confidential
8 employees; independent contractors; and supervisors except as
9 provided in this Act.

10 Personal care attendants and personal assistants shall not
11 be considered public employees for any purposes not
12 specifically provided for in the amendatory Act of the 93rd
13 General Assembly, including but not limited to, purposes of
14 vicarious liability in tort and purposes of statutory
15 retirement or health insurance benefits. Personal care
16 attendants and personal assistants shall not be covered by the
17 State Employees Group Insurance Act of 1971 (5 ILCS 375/).

18 Child and day care home providers shall not be considered
19 public employees for any purposes not specifically provided for
20 in this amendatory Act of the 94th General Assembly, including
21 but not limited to, purposes of vicarious liability in tort and
22 purposes of statutory retirement or health insurance benefits.
23 Child and day care home providers shall not be covered by the
24 State Employees Group Insurance Act of 1971.

25 Notwithstanding Section 9, subsection (c), or any other
26 provisions of this Act, all peace officers above the rank of

1 captain in municipalities with more than 1,000,000 inhabitants
2 shall be excluded from this Act.

3 (o) Except as otherwise in subsection (o-5), "public
4 employer" or "employer" means the State of Illinois; any
5 political subdivision of the State, unit of local government or
6 school district; authorities including departments, divisions,
7 bureaus, boards, commissions, the Metropolitan Pier and
8 Exposition Authority, or other agencies of the foregoing
9 entities; and any person acting within the scope of his or her
10 authority, express or implied, on behalf of those entities in
11 dealing with its employees. As of the effective date of the
12 amendatory Act of the 93rd General Assembly, but not before,
13 the State of Illinois shall be considered the employer of the
14 personal care attendants and personal assistants working under
15 the Home Services Program under Section 3 of the Disabled
16 Persons Rehabilitation Act, subject to the limitations set
17 forth in this Act and in the Disabled Persons Rehabilitation
18 Act. The State shall not be considered to be the employer of
19 personal care attendants and personal assistants for any
20 purposes not specifically provided for in this amendatory Act
21 of the 93rd General Assembly, including but not limited to,
22 purposes of vicarious liability in tort and purposes of
23 statutory retirement or health insurance benefits. Personal
24 care attendants and personal assistants shall not be covered by
25 the State Employees Group Insurance Act of 1971 (5 ILCS 375/).
26 As of the effective date of this amendatory Act of the 94th

1 General Assembly but not before, the State of Illinois shall be
2 considered the employer of the day and child care home
3 providers participating in the child care assistance program
4 under Section 9A-11 of the Illinois Public Aid Code, subject to
5 the limitations set forth in this Act and in Section 9A-11 of
6 the Illinois Public Aid Code. The State shall not be considered
7 to be the employer of child and day care home providers for any
8 purposes not specifically provided for in this amendatory Act
9 of the 94th General Assembly, including but not limited to,
10 purposes of vicarious liability in tort and purposes of
11 statutory retirement or health insurance benefits. Child and
12 day care home providers shall not be covered by the State
13 Employees Group Insurance Act of 1971.

14 "Public employer" or "employer" as used in this Act,
15 however, does not mean and shall not include the General
16 Assembly of the State of Illinois, the Executive Ethics
17 Commission, the Offices of the Executive Inspectors General,
18 the Legislative Ethics Commission, the Office of the
19 Legislative Inspector General, the Office of the Auditor
20 General's Inspector General, and educational employers or
21 employers as defined in the Illinois Educational Labor
22 Relations Act, except with respect to a state university in its
23 employment of firefighters and peace officers. County boards
24 and county sheriffs shall be designated as joint or
25 co-employers of county peace officers appointed under the
26 authority of a county sheriff. Nothing in this subsection (o)

1 shall be construed to prevent the State Panel or the Local
2 Panel from determining that employers are joint or
3 co-employers.

4 (o-5) With respect to wages, fringe benefits, hours,
5 holidays, vacations, proficiency examinations, sick leave, and
6 other conditions of employment, the public employer of public
7 employees who are court reporters, as defined in the Court
8 Reporters Act, shall be determined as follows:

9 (1) For court reporters employed by the Cook County
10 Judicial Circuit, the chief judge of the Cook County
11 Circuit Court is the public employer and employer
12 representative.

13 (2) For court reporters employed by the 12th, 18th,
14 19th, and, on and after December 4, 2006, the 22nd judicial
15 circuits, a group consisting of the chief judges of those
16 circuits, acting jointly by majority vote, is the public
17 employer and employer representative.

18 (3) For court reporters employed by all other judicial
19 circuits, a group consisting of the chief judges of those
20 circuits, acting jointly by majority vote, is the public
21 employer and employer representative.

22 (p) "Security employee" means an employee who is
23 responsible for the supervision and control of inmates at
24 correctional facilities. The term also includes other
25 non-security employees in bargaining units having the majority
26 of employees being responsible for the supervision and control

1 of inmates at correctional facilities.

2 (q) "Short-term employee" means an employee who is employed
3 for less than 2 consecutive calendar quarters during a calendar
4 year and who does not have a reasonable assurance that he or
5 she will be rehired by the same employer for the same service
6 in a subsequent calendar year.

7 (r) "Supervisor" is an employee whose principal work is
8 substantially different from that of his or her subordinates
9 and who has authority, in the interest of the employer, to
10 hire, transfer, suspend, lay off, recall, promote, discharge,
11 direct, reward, or discipline employees, to adjust their
12 grievances, or to effectively recommend any of those actions,
13 if the exercise of that authority is not of a merely routine or
14 clerical nature, but requires the consistent use of independent
15 judgment. Except with respect to police employment, the term
16 "supervisor" includes only those individuals who devote a
17 preponderance of their employment time to exercising that
18 authority, State supervisors notwithstanding. In addition, in
19 determining supervisory status in police employment, rank
20 shall not be determinative. The Board shall consider, as
21 evidence of bargaining unit inclusion or exclusion, the common
22 law enforcement policies and relationships between police
23 officer ranks and certification under applicable civil service
24 law, ordinances, personnel codes, or Division 2.1 of Article 10
25 of the Illinois Municipal Code, but these factors shall not be
26 the sole or predominant factors considered by the Board in

1 determining police supervisory status.

2 Notwithstanding the provisions of the preceding paragraph,
3 in determining supervisory status in fire fighter employment,
4 no fire fighter shall be excluded as a supervisor who has
5 established representation rights under Section 9 of this Act.
6 Further, in new fire fighter units, employees shall consist of
7 fire fighters of the rank of company officer and below. If a
8 company officer otherwise qualifies as a supervisor under the
9 preceding paragraph, however, he or she shall not be included
10 in the fire fighter unit. If there is no rank between that of
11 chief and the highest company officer, the employer may
12 designate a position on each shift as a Shift Commander, and
13 the persons occupying those positions shall be supervisors. All
14 other ranks above that of company officer shall be supervisors.

15 (s) (1) "Unit" means a class of jobs or positions that are
16 held by employees whose collective interests may suitably
17 be represented by a labor organization for collective
18 bargaining. Except with respect to non-State fire fighters
19 and paramedics employed by fire departments and fire
20 protection districts, non-State peace officers, and peace
21 officers in the Department of State Police, a bargaining
22 unit determined by the Board shall not include both
23 employees and supervisors, or supervisors only, except as
24 provided in paragraph (2) of this subsection (s) and except
25 for bargaining units in existence on July 1, 1984 (the
26 effective date of this Act). With respect to non-State fire

1 fighters and paramedics employed by fire departments and
2 fire protection districts, non-State peace officers, and
3 peace officers in the Department of State Police, a
4 bargaining unit determined by the Board shall not include
5 both supervisors and nonsupervisors, or supervisors only,
6 except as provided in paragraph (2) of this subsection (s)
7 and except for bargaining units in existence on January 1,
8 1986 (the effective date of this amendatory Act of 1985). A
9 bargaining unit determined by the Board to contain peace
10 officers shall contain no employees other than peace
11 officers unless otherwise agreed to by the employer and the
12 labor organization or labor organizations involved.
13 Notwithstanding any other provision of this Act, a
14 bargaining unit, including a historical bargaining unit,
15 containing sworn peace officers of the Department of
16 Natural Resources (formerly designated the Department of
17 Conservation) shall contain no employees other than such
18 sworn peace officers upon the effective date of this
19 amendatory Act of 1990 or upon the expiration date of any
20 collective bargaining agreement in effect upon the
21 effective date of this amendatory Act of 1990 covering both
22 such sworn peace officers and other employees.

23 (2) Notwithstanding the exclusion of supervisors from
24 bargaining units as provided in paragraph (1) of this
25 subsection (s), a public employer may agree to permit its
26 supervisory employees to form bargaining units and may

1 bargain with those units. This Act shall apply if the
2 public employer chooses to bargain under this subsection.

3 (3) Public employees who are court reporters, as
4 defined in the Court Reporters Act, shall be divided into 3
5 units for collective bargaining purposes. One unit shall be
6 court reporters employed by the Cook County Judicial
7 Circuit; one unit shall be court reporters employed by the
8 12th, 18th, 19th, and, on and after December 4, 2006, the
9 22nd judicial circuits; and one unit shall be court
10 reporters employed by all other judicial circuits.

11 (Source: P.A. 94-98, eff. 7-1-05; 94-320, eff. 1-1-06; 95-331,
12 eff. 8-21-07.)

13 (5 ILCS 315/4) (from Ch. 48, par. 1604)

14 Sec. 4. Management Rights. Employers shall not be required
15 to bargain over matters of inherent managerial policy, which
16 shall include such areas of discretion or policy as the
17 functions of the employer, standards of services, its overall
18 budget, the organizational structure and selection of new
19 employees, examination techniques and direction of employees.
20 Employers, however, shall be required to bargain collectively
21 with regard to policy matters directly affecting wages, hours
22 and terms and conditions of employment as well as the impact
23 thereon upon request by employee representatives.

24 To preserve the rights of employers and exclusive
25 representatives which have established collective bargaining

1 relationships or negotiated collective bargaining agreements
2 prior to the effective date of this Act, employers shall be
3 required to bargain collectively with regard to any matter
4 concerning wages, hours or conditions of employment about which
5 they have bargained for and agreed to in a collective
6 bargaining agreement prior to the effective date of this Act.

7 In the case of the Metropolitan Pier and Exposition
8 Authority, the Authority shall not be required to bargain over
9 matters of inherent managerial policy, which shall include the
10 following areas of discretion or policy: (i) the functions of
11 the Authority; (ii) the Authority's standards of service; (iii)
12 the Authority's overall budget; (iv) the Authority's
13 organizational structure; (v) the selection of new employees by
14 the Authority; (vi) employee examination techniques; (vii) the
15 direction of employees; and (viii) the methods, means, and
16 personnel by which the Authority's operations are to be
17 conducted. The Metropolitan Pier and Exposition Authority
18 shall, however, be required to bargain collectively regarding
19 the impact of decisions on matters of inherent managerial
20 policy.

21 The chief judge of the judicial circuit that employs a
22 public employee who is a court reporter, as defined in the
23 Court Reporters Act, has the authority to hire, appoint,
24 promote, evaluate, discipline, and discharge court reporters
25 within that judicial circuit.

26 Nothing in this amendatory Act of the 94th General Assembly

1 shall be construed to intrude upon the judicial functions of
2 any court. This amendatory Act of the 94th General Assembly
3 applies only to nonjudicial administrative matters relating to
4 the collective bargaining rights of court reporters.

5 (Source: P.A. 94-98, eff. 7-1-05.)

6 (5 ILCS 315/9) (from Ch. 48, par. 1609)

7 Sec. 9. Elections; recognition.

8 (a) Whenever in accordance with such regulations as may be
9 prescribed by the Board a petition has been filed:

10 (1) by a public employee or group of public employees
11 or any labor organization acting in their behalf
12 demonstrating that 30% of the public employees in an
13 appropriate unit (A) wish to be represented for the
14 purposes of collective bargaining by a labor organization
15 as exclusive representative, or (B) asserting that the
16 labor organization which has been certified or is currently
17 recognized by the public employer as bargaining
18 representative is no longer the representative of the
19 majority of public employees in the unit; or

20 (2) by a public employer alleging that one or more
21 labor organizations have presented to it a claim that they
22 be recognized as the representative of a majority of the
23 public employees in an appropriate unit,
24 the Board shall investigate such petition, and if it has
25 reasonable cause to believe that a question of representation

1 exists, shall provide for an appropriate hearing upon due
2 notice. Such hearing shall be held at the offices of the Board
3 or such other location as the Board deems appropriate. If it
4 finds upon the record of the hearing that a question of
5 representation exists, it shall direct an election in
6 accordance with subsection (d) of this Section, which election
7 shall be held not later than 120 days after the date the
8 petition was filed regardless of whether that petition was
9 filed before or after the effective date of this amendatory Act
10 of 1987; provided, however, the Board may extend the time for
11 holding an election by an additional 60 days if, upon motion by
12 a person who has filed a petition under this Section or is the
13 subject of a petition filed under this Section and is a party
14 to such hearing, or upon the Board's own motion, the Board
15 finds that good cause has been shown for extending the election
16 date; provided further, that nothing in this Section shall
17 prohibit the Board, in its discretion, from extending the time
18 for holding an election for so long as may be necessary under
19 the circumstances, where the purpose for such extension is to
20 permit resolution by the Board of an unfair labor practice
21 charge filed by one of the parties to a representational
22 proceeding against the other based upon conduct which may
23 either affect the existence of a question concerning
24 representation or have a tendency to interfere with a fair and
25 free election, where the party filing the charge has not filed
26 a request to proceed with the election; and provided further

1 that prior to the expiration of the total time allotted for
2 holding an election, a person who has filed a petition under
3 this Section or is the subject of a petition filed under this
4 Section and is a party to such hearing or the Board, may move
5 for and obtain the entry of an order in the circuit court of
6 the county in which the majority of the public employees sought
7 to be represented by such person reside, such order extending
8 the date upon which the election shall be held. Such order
9 shall be issued by the circuit court only upon a judicial
10 finding that there has been a sufficient showing that there is
11 good cause to extend the election date beyond such period and
12 shall require the Board to hold the election as soon as is
13 feasible given the totality of the circumstances. Such 120 day
14 period may be extended one or more times by the agreement of
15 all parties to the hearing to a date certain without the
16 necessity of obtaining a court order. Nothing in this Section
17 prohibits the waiving of hearings by stipulation for the
18 purpose of a consent election in conformity with the rules and
19 regulations of the Board or an election in a unit agreed upon
20 by the parties. Other interested employee organizations may
21 intervene in the proceedings in the manner and within the time
22 period specified by rules and regulations of the Board.
23 Interested parties who are necessary to the proceedings may
24 also intervene in the proceedings in the manner and within the
25 time period specified by the rules and regulations of the
26 Board.

1 (a-5) The Board shall designate an exclusive
2 representative for purposes of collective bargaining when the
3 representative demonstrates a showing of majority interest by
4 employees in the unit. If the parties to a dispute are without
5 agreement on the means to ascertain the choice, if any, of
6 employee organization as their representative, the Board shall
7 ascertain the employees' choice of employee organization, on
8 the basis of dues deduction authorization or other evidence,
9 or, if necessary, by conducting an election. All evidence
10 submitted by an employee organization to the Board to ascertain
11 an employee's choice of an employee organization is
12 confidential and shall not be submitted to the employer for
13 review. The Board shall ascertain the employee's choice of
14 employee organization within 120 days after the filing of the
15 majority interest petition; however, the Board may extend time
16 by an additional 60 days, upon its own motion or upon the
17 motion of a party to the proceeding. If either party provides
18 to the Board, before the designation of a representative, clear
19 and convincing evidence that the dues deduction
20 authorizations, and other evidence upon which the Board would
21 otherwise rely to ascertain the employees' choice of
22 representative, are fraudulent or were obtained through
23 coercion, the Board shall promptly thereafter conduct an
24 election. The Board shall also investigate and consider a
25 party's allegations that the dues deduction authorizations and
26 other evidence submitted in support of a designation of

1 representative without an election were subsequently changed,
2 altered, withdrawn, or withheld as a result of employer fraud,
3 coercion, or any other unfair labor practice by the employer.
4 If the Board determines that a labor organization would have
5 had a majority interest but for an employer's fraud, coercion,
6 or unfair labor practice, it shall designate the labor
7 organization as an exclusive representative without conducting
8 an election. If a hearing is necessary to resolve any issues of
9 representation under this Section, the Board shall conclude its
10 hearing process and issue a certification of the entire
11 appropriate unit not later than 120 days after the date the
12 petition was filed. The 120-day period may be extended one or
13 more times by the agreement of all parties to a hearing to a
14 date certain.

15 (a-6) A labor organization or an employer may file a unit
16 clarification petition seeking to clarify an existing
17 bargaining unit. The Board shall conclude its investigation,
18 including any hearing process deemed necessary, and issue a
19 certification of clarified unit or dismiss the petition not
20 later than 120 days after the date the petition was filed. The
21 120-day period may be extended one or more times by the
22 agreement of all parties to a hearing to a date certain.

23 (b) The Board shall decide in each case, in order to assure
24 public employees the fullest freedom in exercising the rights
25 guaranteed by this Act, a unit appropriate for the purpose of
26 collective bargaining, based upon but not limited to such

1 factors as: historical pattern of recognition; community of
2 interest including employee skills and functions; degree of
3 functional integration; interchangeability and contact among
4 employees; fragmentation of employee groups; common
5 supervision, wages, hours and other working conditions of the
6 employees involved; and the desires of the employees. For
7 purposes of this subsection, fragmentation shall not be the
8 sole or predominant factor used by the Board in determining an
9 appropriate bargaining unit. Except with respect to non-State
10 fire fighters and paramedics employed by fire departments and
11 fire protection districts, non-State peace officers and peace
12 officers in the State Department of State Police, a single
13 bargaining unit determined by the Board may not include both
14 supervisors and nonsupervisors, except for bargaining units in
15 existence on the effective date of this Act. With respect to
16 non-State fire fighters and paramedics employed by fire
17 departments and fire protection districts, non-State peace
18 officers and peace officers in the State Department of State
19 Police, a single bargaining unit determined by the Board may
20 not include both supervisors and nonsupervisors, except for
21 bargaining units in existence on the effective date of this
22 amendatory Act of 1985. With respect to Metropolitan Pier and
23 Exposition Authority employees, the Board shall not recognize
24 (i) more than a single bargaining unit for employees engaged in
25 drayage, rigging, and related duties and (ii) more than a
26 single bargaining unit for employees engaged in carpentry,

1 decorating, and related duties.

2 In cases involving an historical pattern of recognition,
3 and in cases where the employer has recognized the union as the
4 sole and exclusive bargaining agent for a specified existing
5 unit, the Board shall find the employees in the unit then
6 represented by the union pursuant to the recognition to be the
7 appropriate unit.

8 Notwithstanding the above factors, where the majority of
9 public employees of a craft so decide, the Board shall
10 designate such craft as a unit appropriate for the purposes of
11 collective bargaining.

12 The Board shall not decide that any unit is appropriate if
13 such unit includes both professional and nonprofessional
14 employees, unless a majority of each group votes for inclusion
15 in such unit.

16 (c) Nothing in this Act shall interfere with or negate the
17 current representation rights or patterns and practices of
18 labor organizations which have historically represented public
19 employees for the purpose of collective bargaining, including
20 but not limited to the negotiations of wages, hours and working
21 conditions, discussions of employees' grievances, resolution
22 of jurisdictional disputes, or the establishment and
23 maintenance of prevailing wage rates, unless a majority of
24 employees so represented express a contrary desire pursuant to
25 the procedures set forth in this Act.

26 (d) In instances where the employer does not voluntarily

1 recognize a labor organization as the exclusive bargaining
2 representative for a unit of employees, the Board shall
3 determine the majority representative of the public employees
4 in an appropriate collective bargaining unit by conducting a
5 secret ballot election, except as otherwise provided in
6 subsection (a-5). Within 7 days after the Board issues its
7 bargaining unit determination and direction of election or the
8 execution of a stipulation for the purpose of a consent
9 election, the public employer shall submit to the labor
10 organization the complete names and addresses of those
11 employees who are determined by the Board to be eligible to
12 participate in the election. When the Board has determined that
13 a labor organization has been fairly and freely chosen by a
14 majority of employees in an appropriate unit, it shall certify
15 such organization as the exclusive representative. If the Board
16 determines that a majority of employees in an appropriate unit
17 has fairly and freely chosen not to be represented by a labor
18 organization, it shall so certify. The Board may also revoke
19 the certification of the public employee organizations as
20 exclusive bargaining representatives which have been found by a
21 secret ballot election to be no longer the majority
22 representative.

23 (e) The Board shall not conduct an election in any
24 bargaining unit or any subdivision thereof within which a valid
25 election has been held in the preceding 12-month period. The
26 Board shall determine who is eligible to vote in an election

1 and shall establish rules governing the conduct of the election
2 or conduct affecting the results of the election. The Board
3 shall include on a ballot in a representation election a choice
4 of "no representation". A labor organization currently
5 representing the bargaining unit of employees shall be placed
6 on the ballot in any representation election. In any election
7 where none of the choices on the ballot receives a majority, a
8 runoff election shall be conducted between the 2 choices
9 receiving the largest number of valid votes cast in the
10 election. A labor organization which receives a majority of the
11 votes cast in an election shall be certified by the Board as
12 exclusive representative of all public employees in the unit.

13 (f) A labor organization shall be designated as the
14 exclusive representative by a public employer, provided that
15 the labor organization represents a majority of the public
16 employees in an appropriate unit. Any employee organization
17 which is designated or selected by the majority of public
18 employees, in a unit of the public employer having no other
19 recognized or certified representative, as their
20 representative for purposes of collective bargaining may
21 request recognition by the public employer in writing. The
22 public employer shall post such request for a period of at
23 least 20 days following its receipt thereof on bulletin boards
24 or other places used or reserved for employee notices.

25 (g) Within the 20-day period any other interested employee
26 organization may petition the Board in the manner specified by

1 rules and regulations of the Board, provided that such
2 interested employee organization has been designated by at
3 least 10% of the employees in an appropriate bargaining unit
4 which includes all or some of the employees in the unit
5 recognized by the employer. In such event, the Board shall
6 proceed with the petition in the same manner as provided by
7 paragraph (1) of subsection (a) of this Section.

8 (h) No election shall be directed by the Board in any
9 bargaining unit where there is in force a valid collective
10 bargaining agreement. The Board, however, may process an
11 election petition filed between 90 and 60 days prior to the
12 expiration of the date of an agreement, and may further refine,
13 by rule or decision, the implementation of this provision.
14 Where more than 4 years have elapsed since the effective date
15 of the agreement, the agreement shall continue to bar an
16 election, except that the Board may process an election
17 petition filed between 90 and 60 days prior to the end of the
18 fifth year of such an agreement, and between 90 and 60 days
19 prior to the end of each successive year of such agreement.

20 (i) An order of the Board dismissing a representation
21 petition, determining and certifying that a labor organization
22 has been fairly and freely chosen by a majority of employees in
23 an appropriate bargaining unit, determining and certifying
24 that a labor organization has not been fairly and freely chosen
25 by a majority of employees in the bargaining unit or certifying
26 a labor organization as the exclusive representative of

1 employees in an appropriate bargaining unit because of a
2 determination by the Board that the labor organization is the
3 historical bargaining representative of employees in the
4 bargaining unit, is a final order. Any person aggrieved by any
5 such order issued on or after the effective date of this
6 amendatory Act of 1987 may apply for and obtain judicial review
7 in accordance with provisions of the Administrative Review Law,
8 as now or hereafter amended, except that such review shall be
9 afforded directly in the Appellate Court for the district in
10 which the aggrieved party resides or transacts business. Any
11 direct appeal to the Appellate Court shall be filed within 35
12 days from the date that a copy of the decision sought to be
13 reviewed was served upon the party affected by the decision.

14 (Source: P.A. 95-331, eff. 8-21-07; 96-813, eff. 10-30-09.)

15 (5 ILCS 315/14) (from Ch. 48, par. 1614)

16 Sec. 14. Security Employee, Peace Officer, ~~and~~ Fire
17 Fighter, and Metropolitan Pier and Exposition Authority
18 Employee Disputes.

19 (a) In the case of collective bargaining agreements
20 involving units of security employees of a public employer,
21 Peace Officer Units, ~~or~~ units of fire fighters or paramedics,
22 or units of Metropolitan Pier and Exposition Authority
23 employees, and in the case of disputes under Section 18, unless
24 the parties mutually agree to some other time limit, mediation
25 shall commence 30 days prior to the expiration date of such

1 agreement or at such later time as the mediation services
2 chosen under subsection (b) of Section 12 can be provided to
3 the parties. In the case of negotiations for an initial
4 collective bargaining agreement, mediation shall commence upon
5 15 days notice from either party or at such later time as the
6 mediation services chosen pursuant to subsection (b) of Section
7 12 can be provided to the parties. In mediation under this
8 Section, if either party requests the use of mediation services
9 from the Federal Mediation and Conciliation Service, the other
10 party shall either join in such request or bear the additional
11 cost of mediation services from another source. The mediator
12 shall have a duty to keep the Board informed on the progress of
13 the mediation. If any dispute has not been resolved within 15
14 days after the first meeting of the parties and the mediator,
15 or within such other time limit as may be mutually agreed upon
16 by the parties, either the exclusive representative or employer
17 may request of the other, in writing, arbitration, and shall
18 submit a copy of the request to the Board.

19 (b) Within 10 days after such a request for arbitration has
20 been made, the employer shall choose a delegate and the
21 employees' exclusive representative shall choose a delegate to
22 a panel of arbitration as provided in this Section. The
23 employer and employees shall forthwith advise the other and the
24 Board of their selections.

25 (c) Within 7 days after the request of either party, the
26 parties shall request a panel of impartial arbitrators from

1 which they shall select the neutral chairman according to the
2 procedures provided in this Section. If the parties have agreed
3 to a contract that contains a grievance resolution procedure as
4 provided in Section 8, the chairman shall be selected using
5 their agreed contract procedure unless they mutually agree to
6 another procedure. If the parties fail to notify the Board of
7 their selection of neutral chairman within 7 days after receipt
8 of the list of impartial arbitrators, the Board shall appoint,
9 at random, a neutral chairman from the list. In the absence of
10 an agreed contract procedure for selecting an impartial
11 arbitrator, either party may request a panel from the Board.
12 Within 7 days of the request of either party, the Board shall
13 select from the Public Employees Labor Mediation Roster 7
14 persons who are on the labor arbitration panels of either the
15 American Arbitration Association or the Federal Mediation and
16 Conciliation Service, or who are members of the National
17 Academy of Arbitrators, as nominees for impartial arbitrator of
18 the arbitration panel. The parties may select an individual on
19 the list provided by the Board or any other individual mutually
20 agreed upon by the parties. Within 7 days following the receipt
21 of the list, the parties shall notify the Board of the person
22 they have selected. Unless the parties agree on an alternate
23 selection procedure, they shall alternatively strike one name
24 from the list provided by the Board until only one name
25 remains. A coin toss shall determine which party shall strike
26 the first name. If the parties fail to notify the Board in a

1 timely manner of their selection for neutral chairman, the
2 Board shall appoint a neutral chairman from the Illinois Public
3 Employees Mediation/Arbitration Roster.

4 (d) The chairman shall call a hearing to begin within 15
5 days and give reasonable notice of the time and place of the
6 hearing. The hearing shall be held at the offices of the Board
7 or at such other location as the Board deems appropriate. The
8 chairman shall preside over the hearing and shall take
9 testimony. Any oral or documentary evidence and other data
10 deemed relevant by the arbitration panel may be received in
11 evidence. The proceedings shall be informal. Technical rules of
12 evidence shall not apply and the competency of the evidence
13 shall not thereby be deemed impaired. A verbatim record of the
14 proceedings shall be made and the arbitrator shall arrange for
15 the necessary recording service. Transcripts may be ordered at
16 the expense of the party ordering them, but the transcripts
17 shall not be necessary for a decision by the arbitration panel.
18 The expense of the proceedings, including a fee for the
19 chairman, established in advance by the Board, shall be borne
20 equally by each of the parties to the dispute. The delegates,
21 if public officers or employees, shall continue on the payroll
22 of the public employer without loss of pay. The hearing
23 conducted by the arbitration panel may be adjourned from time
24 to time, but unless otherwise agreed by the parties, shall be
25 concluded within 30 days of the time of its commencement.
26 Majority actions and rulings shall constitute the actions and

1 rulings of the arbitration panel. Arbitration proceedings
2 under this Section shall not be interrupted or terminated by
3 reason of any unfair labor practice charge filed by either
4 party at any time.

5 (e) The arbitration panel may administer oaths, require the
6 attendance of witnesses, and the production of such books,
7 papers, contracts, agreements and documents as may be deemed by
8 it material to a just determination of the issues in dispute,
9 and for such purpose may issue subpoenas. If any person refuses
10 to obey a subpoena, or refuses to be sworn or to testify, or if
11 any witness, party or attorney is guilty of any contempt while
12 in attendance at any hearing, the arbitration panel may, or the
13 attorney general if requested shall, invoke the aid of any
14 circuit court within the jurisdiction in which the hearing is
15 being held, which court shall issue an appropriate order. Any
16 failure to obey the order may be punished by the court as
17 contempt.

18 (f) At any time before the rendering of an award, the
19 chairman of the arbitration panel, if he is of the opinion that
20 it would be useful or beneficial to do so, may remand the
21 dispute to the parties for further collective bargaining for a
22 period not to exceed 2 weeks. If the dispute is remanded for
23 further collective bargaining the time provisions of this Act
24 shall be extended for a time period equal to that of the
25 remand. The chairman of the panel of arbitration shall notify
26 the Board of the remand.

1 (g) At or before the conclusion of the hearing held
2 pursuant to subsection (d), the arbitration panel shall
3 identify the economic issues in dispute, and direct each of the
4 parties to submit, within such time limit as the panel shall
5 prescribe, to the arbitration panel and to each other its last
6 offer of settlement on each economic issue. The determination
7 of the arbitration panel as to the issues in dispute and as to
8 which of these issues are economic shall be conclusive. The
9 arbitration panel, within 30 days after the conclusion of the
10 hearing, or such further additional periods to which the
11 parties may agree, shall make written findings of fact and
12 promulgate a written opinion and shall mail or otherwise
13 deliver a true copy thereof to the parties and their
14 representatives and to the Board. As to each economic issue,
15 the arbitration panel shall adopt the last offer of settlement
16 which, in the opinion of the arbitration panel, more nearly
17 complies with the applicable factors prescribed in subsection
18 (h). The findings, opinions and order as to all other issues
19 shall be based upon the applicable factors prescribed in
20 subsection (h).

21 (h) Where there is no agreement between the parties, or
22 where there is an agreement but the parties have begun
23 negotiations or discussions looking to a new agreement or
24 amendment of the existing agreement, and wage rates or other
25 conditions of employment under the proposed new or amended
26 agreement are in dispute, the arbitration panel shall base its

1 findings, opinions and order upon the following factors, as
2 applicable:

3 (1) The lawful authority of the employer.

4 (2) Stipulations of the parties.

5 (3) The interests and welfare of the public and the
6 financial ability of the unit of government to meet those
7 costs.

8 (4) Except in the case of the Metropolitan Pier and
9 Exposition Authority, comparison ~~Comparison~~ of the wages,
10 hours and conditions of employment of the employees
11 involved in the arbitration proceeding with the wages,
12 hours and conditions of employment of other employees
13 performing similar services and with other employees
14 generally:

15 (A) In public employment in comparable
16 communities.

17 (B) In private employment in comparable
18 communities.

19 (4.5) In the case of the Metropolitan Pier and
20 Exposition Authority, comparison of the wages, hours, and
21 conditions of employment of the employees involved in the
22 arbitration proceeding only with the wages, hours and
23 conditions of employment of other employees performing
24 similar services for other convention, exhibition, and
25 exposition facilities.

26 (5) The average consumer prices for goods and services,

1 commonly known as the cost of living.

2 (6) The overall compensation presently received by the
3 employees, including direct wage compensation, vacations,
4 holidays and other excused time, insurance and pensions,
5 medical and hospitalization benefits, the continuity and
6 stability of employment and all other benefits received.

7 (7) Changes in any of the foregoing circumstances
8 during the pendency of the arbitration proceedings.

9 (8) Such other factors, not confined to the foregoing,
10 which are normally or traditionally taken into
11 consideration in the determination of wages, hours and
12 conditions of employment through voluntary collective
13 bargaining, mediation, fact-finding, arbitration or
14 otherwise between the parties, in the public service or in
15 private employment.

16 (i) In the case of peace officers, the arbitration decision
17 shall be limited to wages, hours, and conditions of employment
18 (which may include residency requirements in municipalities
19 with a population under 1,000,000, but those residency
20 requirements shall not allow residency outside of Illinois) and
21 shall not include the following: i) residency requirements in
22 municipalities with a population of at least 1,000,000; ii) the
23 type of equipment, other than uniforms, issued or used; iii)
24 manning; iv) the total number of employees employed by the
25 department; v) mutual aid and assistance agreements to other
26 units of government; and vi) the criterion pursuant to which

1 force, including deadly force, can be used; provided, nothing
2 herein shall preclude an arbitration decision regarding
3 equipment or manning levels if such decision is based on a
4 finding that the equipment or manning considerations in a
5 specific work assignment involve a serious risk to the safety
6 of a peace officer beyond that which is inherent in the normal
7 performance of police duties. Limitation of the terms of the
8 arbitration decision pursuant to this subsection shall not be
9 construed to limit the factors upon which the decision may be
10 based, as set forth in subsection (h).

11 In the case of fire fighter, and fire department or fire
12 district paramedic matters, the arbitration decision shall be
13 limited to wages, hours, and conditions of employment (which
14 may include residency requirements in municipalities with a
15 population under 1,000,000, but those residency requirements
16 shall not allow residency outside of Illinois) and shall not
17 include the following matters: i) residency requirements in
18 municipalities with a population of at least 1,000,000; ii) the
19 type of equipment (other than uniforms and fire fighter turnout
20 gear) issued or used; iii) the total number of employees
21 employed by the department; iv) mutual aid and assistance
22 agreements to other units of government; and v) the criterion
23 pursuant to which force, including deadly force, can be used;
24 provided, however, nothing herein shall preclude an
25 arbitration decision regarding equipment levels if such
26 decision is based on a finding that the equipment

1 considerations in a specific work assignment involve a serious
2 risk to the safety of a fire fighter beyond that which is
3 inherent in the normal performance of fire fighter duties.
4 Limitation of the terms of the arbitration decision pursuant to
5 this subsection shall not be construed to limit the facts upon
6 which the decision may be based, as set forth in subsection
7 (h).

8 The changes to this subsection (i) made by Public Act
9 90-385 (relating to residency requirements) do not apply to
10 persons who are employed by a combined department that performs
11 both police and firefighting services; these persons shall be
12 governed by the provisions of this subsection (i) relating to
13 peace officers, as they existed before the amendment by Public
14 Act 90-385.

15 To preserve historical bargaining rights, this subsection
16 shall not apply to any provision of a fire fighter collective
17 bargaining agreement in effect and applicable on the effective
18 date of this Act; provided, however, nothing herein shall
19 preclude arbitration with respect to any such provision.

20 (j) Arbitration procedures shall be deemed to be initiated
21 by the filing of a letter requesting mediation as required
22 under subsection (a) of this Section. The commencement of a new
23 municipal fiscal year after the initiation of arbitration
24 procedures under this Act, but before the arbitration decision,
25 or its enforcement, shall not be deemed to render a dispute
26 moot, or to otherwise impair the jurisdiction or authority of

1 the arbitration panel or its decision. Increases in rates of
2 compensation awarded by the arbitration panel may be effective
3 only at the start of the fiscal year next commencing after the
4 date of the arbitration award. If a new fiscal year has
5 commenced either since the initiation of arbitration
6 procedures under this Act or since any mutually agreed
7 extension of the statutorily required period of mediation under
8 this Act by the parties to the labor dispute causing a delay in
9 the initiation of arbitration, the foregoing limitations shall
10 be inapplicable, and such awarded increases may be retroactive
11 to the commencement of the fiscal year, any other statute or
12 charter provisions to the contrary, notwithstanding. At any
13 time the parties, by stipulation, may amend or modify an award
14 of arbitration.

15 (k) Orders of the arbitration panel shall be reviewable,
16 upon appropriate petition by either the public employer or the
17 exclusive bargaining representative, by the circuit court for
18 the county in which the dispute arose or in which a majority of
19 the affected employees reside, but only for reasons that the
20 arbitration panel was without or exceeded its statutory
21 authority; the order is arbitrary, or capricious; or the order
22 was procured by fraud, collusion or other similar and unlawful
23 means. Such petitions for review must be filed with the
24 appropriate circuit court within 90 days following the issuance
25 of the arbitration order. The pendency of such proceeding for
26 review shall not automatically stay the order of the

1 arbitration panel. The party against whom the final decision of
2 any such court shall be adverse, if such court finds such
3 appeal or petition to be frivolous, shall pay reasonable
4 attorneys' fees and costs to the successful party as determined
5 by said court in its discretion. If said court's decision
6 affirms the award of money, such award, if retroactive, shall
7 bear interest at the rate of 12 percent per annum from the
8 effective retroactive date.

9 (l) During the pendency of proceedings before the
10 arbitration panel, existing wages, hours, and other conditions
11 of employment shall not be changed by action of either party
12 without the consent of the other but a party may so consent
13 without prejudice to his rights or position under this Act. The
14 proceedings are deemed to be pending before the arbitration
15 panel upon the initiation of arbitration procedures under this
16 Act.

17 (m) Security officers of public employers, ~~and~~ Peace
18 Officers, Fire Fighters and fire department and fire protection
19 district paramedics, and Metropolitan Pier and Exposition
20 Authority employees covered by this Section may not withhold
21 services, nor may public employers lock out or prevent such
22 employees from performing services at any time.

23 (n) All of the terms decided upon by the arbitration panel
24 shall be included in an agreement to be submitted to the public
25 employer's governing body for ratification and adoption by law,
26 ordinance or the equivalent appropriate means.

1 The governing body shall review each term decided by the
2 arbitration panel. If the governing body fails to reject one or
3 more terms of the arbitration panel's decision by a 3/5 vote of
4 those duly elected and qualified members of the governing body,
5 within 20 days of issuance, or in the case of firefighters
6 employed by a state university, at the next regularly scheduled
7 meeting of the governing body after issuance, such term or
8 terms shall become a part of the collective bargaining
9 agreement of the parties. If the governing body affirmatively
10 rejects one or more terms of the arbitration panel's decision,
11 it must provide reasons for such rejection with respect to each
12 term so rejected, within 20 days of such rejection and the
13 parties shall return to the arbitration panel for further
14 proceedings and issuance of a supplemental decision with
15 respect to the rejected terms. Any supplemental decision by an
16 arbitration panel or other decision maker agreed to by the
17 parties shall be submitted to the governing body for
18 ratification and adoption in accordance with the procedures and
19 voting requirements set forth in this Section. The voting
20 requirements of this subsection shall apply to all disputes
21 submitted to arbitration pursuant to this Section
22 notwithstanding any contrary voting requirements contained in
23 any existing collective bargaining agreement between the
24 parties.

25 (o) If the governing body of the employer votes to reject
26 the panel's decision, the parties shall return to the panel

1 within 30 days from the issuance of the reasons for rejection
2 for further proceedings and issuance of a supplemental
3 decision. All reasonable costs of such supplemental proceeding
4 including the exclusive representative's reasonable attorney's
5 fees, as established by the Board, shall be paid by the
6 employer.

7 (p) Notwithstanding the provisions of this Section the
8 employer and exclusive representative may agree to submit
9 unresolved disputes concerning wages, hours, terms and
10 conditions of employment to an alternative form of impasse
11 resolution.

12 (Source: P.A. 96-813, eff. 10-30-09.)

13 (5 ILCS 315/17) (from Ch. 48, par. 1617)

14 Sec. 17. Right to Strike. (a) Nothing in this Act shall
15 make it unlawful or make it an unfair labor practice for public
16 employees, other than security employees, as defined in Section
17 3(p), Peace Officers, Fire Fighters, ~~and~~ paramedics employed by
18 fire departments and fire protection districts, and
19 Metropolitan Pier and Exposition Authority employees, to
20 strike except as otherwise provided in this Act. Public
21 employees who are permitted to strike may strike only if:

22 (1) the employees are represented by an exclusive
23 bargaining representative;

24 (2) the collective bargaining agreement between the public
25 employer and the public employees, if any, has expired, or such

1 collective bargaining agreement does not prohibit the strike;

2 (3) the public employer and the labor organization have not
3 mutually agreed to submit the disputed issues to final and
4 binding arbitration;

5 (4) the exclusive representative has requested a mediator
6 pursuant to Section 12 for the purpose of mediation or
7 conciliation of a dispute between the public employer and the
8 exclusive representative and mediation has been used; and

9 (5) at least 5 days have elapsed after a notice of intent
10 to strike has been given by the exclusive bargaining
11 representative to the public employer.

12 In mediation under this Section, if either party requests
13 the use of mediation services from the Federal Mediation and
14 Conciliation Service, the other party shall either join in such
15 request or bear the additional cost of mediation services from
16 another source.

17 (b) An employee who participates in a strike, work stoppage
18 or slowdown, in violation of this Act shall be subject to
19 discipline by the employer. No employer may pay or cause such
20 employee to be paid any wages or other compensation for such
21 periods of participation, except for wages or compensation
22 earned before participation in such strike.

23 (Source: P.A. 86-412.)

24 Section 5. The State Finance Act is amended by changing
25 Section 8.25f as follows:

(30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

Sec. 8.25f. McCormick Place Expansion Project Fund.

(a) Deposits. The following amounts shall be deposited into the McCormick Place Expansion Project Fund in the State Treasury: (i) the moneys required to be deposited into the Fund under Section 9 of the Use Tax Act, Section 9 of the Service Occupation Tax Act, Section 9 of the Service Use Tax Act, and Section 3 of the Retailers' Occupation Tax Act and (ii) the moneys required to be deposited into the Fund under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act. Notwithstanding the foregoing, the maximum amount that may be deposited into the McCormick Place Expansion Project Fund from item (i) shall not exceed the Total Deposit ~~following~~ amounts with respect to the following fiscal years:

	Fiscal Year	Total Deposit
16	1993	\$0
17	1994	53,000,000
18	1995	58,000,000
19	1996	61,000,000
20	1997	64,000,000
21	1998	68,000,000
22	1999	71,000,000
23	2000	75,000,000
24	2001	80,000,000

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	246,000,000
21	2022	260,000,000
22	2023 and	275,000,000
23	<u>2024</u>	<u>275,000,000</u>
24	<u>2025</u>	<u>275,000,000</u>
25	<u>2026</u>	<u>279,000,000</u>
26	<u>2027</u>	<u>292,000,000</u>

1	<u>2028</u>	<u>307,000,000</u>
2	<u>2029</u>	<u>322,000,000</u>
3	<u>2030</u>	<u>338,000,000</u>
4	<u>2031</u>	<u>350,000,000</u>
5	<u>2032</u>	<u>350,000,000</u>
6	<u>and</u>	

7 each fiscal year thereafter
 8 that bonds are outstanding
 9 under Section 13.2 of the
 10 Metropolitan Pier and Exposition
 11 Authority Act, but not after
 12 fiscal year 2060 ~~2042~~.

13 Provided that all amounts deposited in the Fund and
 14 requested in the Authority's certificate have been paid to the
 15 Authority, all amounts remaining in the McCormick Place
 16 Expansion Project Fund on the last day of any month shall be
 17 transferred to the General Revenue Fund.

18 (b) Authority certificate. Beginning with fiscal year 1994
 19 and continuing for each fiscal year thereafter, the Chairman of
 20 the Metropolitan Pier and Exposition Authority shall annually
 21 certify to the State Comptroller and the State Treasurer the
 22 amount necessary and required, during the fiscal year with
 23 respect to which the certification is made, to pay the debt
 24 service requirements (including amounts to be paid with respect
 25 to arrangements to provide additional security or liquidity) on
 26 all outstanding bonds and notes, including refunding bonds,

1 (collectively referred to as "bonds") in an amount issued by
2 the Authority pursuant to Section 13.2 of the Metropolitan Pier
3 and Exposition Authority Act. The certificate may be amended
4 from time to time as necessary.

5 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

6 Section 10. The Use Tax Act is amended by changing Section
7 9 as follows:

8 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

9 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
10 and trailers that are required to be registered with an agency
11 of this State, each retailer required or authorized to collect
12 the tax imposed by this Act shall pay to the Department the
13 amount of such tax (except as otherwise provided) at the time
14 when he is required to file his return for the period during
15 which such tax was collected, less a discount of 2.1% prior to
16 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
17 per calendar year, whichever is greater, which is allowed to
18 reimburse the retailer for expenses incurred in collecting the
19 tax, keeping records, preparing and filing returns, remitting
20 the tax and supplying data to the Department on request. In the
21 case of retailers who report and pay the tax on a transaction
22 by transaction basis, as provided in this Section, such
23 discount shall be taken with each such tax remittance instead
24 of when such retailer files his periodic return. A retailer

1 need not remit that part of any tax collected by him to the
2 extent that he is required to remit and does remit the tax
3 imposed by the Retailers' Occupation Tax Act, with respect to
4 the sale of the same property.

5 Where such tangible personal property is sold under a
6 conditional sales contract, or under any other form of sale
7 wherein the payment of the principal sum, or a part thereof, is
8 extended beyond the close of the period for which the return is
9 filed, the retailer, in collecting the tax (except as to motor
10 vehicles, watercraft, aircraft, and trailers that are required
11 to be registered with an agency of this State), may collect for
12 each tax return period, only the tax applicable to that part of
13 the selling price actually received during such tax return
14 period.

15 Except as provided in this Section, on or before the
16 twentieth day of each calendar month, such retailer shall file
17 a return for the preceding calendar month. Such return shall be
18 filed on forms prescribed by the Department and shall furnish
19 such information as the Department may reasonably require.

20 The Department may require returns to be filed on a
21 quarterly basis. If so required, a return for each calendar
22 quarter shall be filed on or before the twentieth day of the
23 calendar month following the end of such calendar quarter. The
24 taxpayer shall also file a return with the Department for each
25 of the first two months of each calendar quarter, on or before
26 the twentieth day of the following calendar month, stating:

- 1 1. The name of the seller;
- 2 2. The address of the principal place of business from
3 which he engages in the business of selling tangible
4 personal property at retail in this State;
- 5 3. The total amount of taxable receipts received by him
6 during the preceding calendar month from sales of tangible
7 personal property by him during such preceding calendar
8 month, including receipts from charge and time sales, but
9 less all deductions allowed by law;
- 10 4. The amount of credit provided in Section 2d of this
11 Act;
- 12 5. The amount of tax due;
- 13 5-5. The signature of the taxpayer; and
- 14 6. Such other reasonable information as the Department
15 may require.

16 If a taxpayer fails to sign a return within 30 days after
17 the proper notice and demand for signature by the Department,
18 the return shall be considered valid and any amount shown to be
19 due on the return shall be deemed assessed.

20 Beginning October 1, 1993, a taxpayer who has an average
21 monthly tax liability of \$150,000 or more shall make all
22 payments required by rules of the Department by electronic
23 funds transfer. Beginning October 1, 1994, a taxpayer who has
24 an average monthly tax liability of \$100,000 or more shall make
25 all payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 1995, a taxpayer who has

1 an average monthly tax liability of \$50,000 or more shall make
2 all payments required by rules of the Department by electronic
3 funds transfer. Beginning October 1, 2000, a taxpayer who has
4 an annual tax liability of \$200,000 or more shall make all
5 payments required by rules of the Department by electronic
6 funds transfer. The term "annual tax liability" shall be the
7 sum of the taxpayer's liabilities under this Act, and under all
8 other State and local occupation and use tax laws administered
9 by the Department, for the immediately preceding calendar year.
10 The term "average monthly tax liability" means the sum of the
11 taxpayer's liabilities under this Act, and under all other
12 State and local occupation and use tax laws administered by the
13 Department, for the immediately preceding calendar year
14 divided by 12. Beginning on October 1, 2002, a taxpayer who has
15 a tax liability in the amount set forth in subsection (b) of
16 Section 2505-210 of the Department of Revenue Law shall make
17 all payments required by rules of the Department by electronic
18 funds transfer.

19 Before August 1 of each year beginning in 1993, the
20 Department shall notify all taxpayers required to make payments
21 by electronic funds transfer. All taxpayers required to make
22 payments by electronic funds transfer shall make those payments
23 for a minimum of one year beginning on October 1.

24 Any taxpayer not required to make payments by electronic
25 funds transfer may make payments by electronic funds transfer
26 with the permission of the Department.

1 All taxpayers required to make payment by electronic funds
2 transfer and any taxpayers authorized to voluntarily make
3 payments by electronic funds transfer shall make those payments
4 in the manner authorized by the Department.

5 The Department shall adopt such rules as are necessary to
6 effectuate a program of electronic funds transfer and the
7 requirements of this Section.

8 Before October 1, 2000, if the taxpayer's average monthly
9 tax liability to the Department under this Act, the Retailers'
10 Occupation Tax Act, the Service Occupation Tax Act, the Service
11 Use Tax Act was \$10,000 or more during the preceding 4 complete
12 calendar quarters, he shall file a return with the Department
13 each month by the 20th day of the month next following the
14 month during which such tax liability is incurred and shall
15 make payments to the Department on or before the 7th, 15th,
16 22nd and last day of the month during which such liability is
17 incurred. On and after October 1, 2000, if the taxpayer's
18 average monthly tax liability to the Department under this Act,
19 the Retailers' Occupation Tax Act, the Service Occupation Tax
20 Act, and the Service Use Tax Act was \$20,000 or more during the
21 preceding 4 complete calendar quarters, he shall file a return
22 with the Department each month by the 20th day of the month
23 next following the month during which such tax liability is
24 incurred and shall make payment to the Department on or before
25 the 7th, 15th, 22nd and last day of the month during which such
26 liability is incurred. If the month during which such tax

1 liability is incurred began prior to January 1, 1985, each
2 payment shall be in an amount equal to 1/4 of the taxpayer's
3 actual liability for the month or an amount set by the
4 Department not to exceed 1/4 of the average monthly liability
5 of the taxpayer to the Department for the preceding 4 complete
6 calendar quarters (excluding the month of highest liability and
7 the month of lowest liability in such 4 quarter period). If the
8 month during which such tax liability is incurred begins on or
9 after January 1, 1985, and prior to January 1, 1987, each
10 payment shall be in an amount equal to 22.5% of the taxpayer's
11 actual liability for the month or 27.5% of the taxpayer's
12 liability for the same calendar month of the preceding year. If
13 the month during which such tax liability is incurred begins on
14 or after January 1, 1987, and prior to January 1, 1988, each
15 payment shall be in an amount equal to 22.5% of the taxpayer's
16 actual liability for the month or 26.25% of the taxpayer's
17 liability for the same calendar month of the preceding year. If
18 the month during which such tax liability is incurred begins on
19 or after January 1, 1988, and prior to January 1, 1989, or
20 begins on or after January 1, 1996, each payment shall be in an
21 amount equal to 22.5% of the taxpayer's actual liability for
22 the month or 25% of the taxpayer's liability for the same
23 calendar month of the preceding year. If the month during which
24 such tax liability is incurred begins on or after January 1,
25 1989, and prior to January 1, 1996, each payment shall be in an
26 amount equal to 22.5% of the taxpayer's actual liability for

1 the month or 25% of the taxpayer's liability for the same
2 calendar month of the preceding year or 100% of the taxpayer's
3 actual liability for the quarter monthly reporting period. The
4 amount of such quarter monthly payments shall be credited
5 against the final tax liability of the taxpayer's return for
6 that month. Before October 1, 2000, once applicable, the
7 requirement of the making of quarter monthly payments to the
8 Department shall continue until such taxpayer's average
9 monthly liability to the Department during the preceding 4
10 complete calendar quarters (excluding the month of highest
11 liability and the month of lowest liability) is less than
12 \$9,000, or until such taxpayer's average monthly liability to
13 the Department as computed for each calendar quarter of the 4
14 preceding complete calendar quarter period is less than
15 \$10,000. However, if a taxpayer can show the Department that a
16 substantial change in the taxpayer's business has occurred
17 which causes the taxpayer to anticipate that his average
18 monthly tax liability for the reasonably foreseeable future
19 will fall below the \$10,000 threshold stated above, then such
20 taxpayer may petition the Department for change in such
21 taxpayer's reporting status. On and after October 1, 2000, once
22 applicable, the requirement of the making of quarter monthly
23 payments to the Department shall continue until such taxpayer's
24 average monthly liability to the Department during the
25 preceding 4 complete calendar quarters (excluding the month of
26 highest liability and the month of lowest liability) is less

1 than \$19,000 or until such taxpayer's average monthly liability
2 to the Department as computed for each calendar quarter of the
3 4 preceding complete calendar quarter period is less than
4 \$20,000. However, if a taxpayer can show the Department that a
5 substantial change in the taxpayer's business has occurred
6 which causes the taxpayer to anticipate that his average
7 monthly tax liability for the reasonably foreseeable future
8 will fall below the \$20,000 threshold stated above, then such
9 taxpayer may petition the Department for a change in such
10 taxpayer's reporting status. The Department shall change such
11 taxpayer's reporting status unless it finds that such change is
12 seasonal in nature and not likely to be long term. If any such
13 quarter monthly payment is not paid at the time or in the
14 amount required by this Section, then the taxpayer shall be
15 liable for penalties and interest on the difference between the
16 minimum amount due and the amount of such quarter monthly
17 payment actually and timely paid, except insofar as the
18 taxpayer has previously made payments for that month to the
19 Department in excess of the minimum payments previously due as
20 provided in this Section. The Department shall make reasonable
21 rules and regulations to govern the quarter monthly payment
22 amount and quarter monthly payment dates for taxpayers who file
23 on other than a calendar monthly basis.

24 If any such payment provided for in this Section exceeds
25 the taxpayer's liabilities under this Act, the Retailers'
26 Occupation Tax Act, the Service Occupation Tax Act and the

1 Service Use Tax Act, as shown by an original monthly return,
2 the Department shall issue to the taxpayer a credit memorandum
3 no later than 30 days after the date of payment, which
4 memorandum may be submitted by the taxpayer to the Department
5 in payment of tax liability subsequently to be remitted by the
6 taxpayer to the Department or be assigned by the taxpayer to a
7 similar taxpayer under this Act, the Retailers' Occupation Tax
8 Act, the Service Occupation Tax Act or the Service Use Tax Act,
9 in accordance with reasonable rules and regulations to be
10 prescribed by the Department, except that if such excess
11 payment is shown on an original monthly return and is made
12 after December 31, 1986, no credit memorandum shall be issued,
13 unless requested by the taxpayer. If no such request is made,
14 the taxpayer may credit such excess payment against tax
15 liability subsequently to be remitted by the taxpayer to the
16 Department under this Act, the Retailers' Occupation Tax Act,
17 the Service Occupation Tax Act or the Service Use Tax Act, in
18 accordance with reasonable rules and regulations prescribed by
19 the Department. If the Department subsequently determines that
20 all or any part of the credit taken was not actually due to the
21 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
22 be reduced by 2.1% or 1.75% of the difference between the
23 credit taken and that actually due, and the taxpayer shall be
24 liable for penalties and interest on such difference.

25 If the retailer is otherwise required to file a monthly
26 return and if the retailer's average monthly tax liability to

1 the Department does not exceed \$200, the Department may
2 authorize his returns to be filed on a quarter annual basis,
3 with the return for January, February, and March of a given
4 year being due by April 20 of such year; with the return for
5 April, May and June of a given year being due by July 20 of such
6 year; with the return for July, August and September of a given
7 year being due by October 20 of such year, and with the return
8 for October, November and December of a given year being due by
9 January 20 of the following year.

10 If the retailer is otherwise required to file a monthly or
11 quarterly return and if the retailer's average monthly tax
12 liability to the Department does not exceed \$50, the Department
13 may authorize his returns to be filed on an annual basis, with
14 the return for a given year being due by January 20 of the
15 following year.

16 Such quarter annual and annual returns, as to form and
17 substance, shall be subject to the same requirements as monthly
18 returns.

19 Notwithstanding any other provision in this Act concerning
20 the time within which a retailer may file his return, in the
21 case of any retailer who ceases to engage in a kind of business
22 which makes him responsible for filing returns under this Act,
23 such retailer shall file a final return under this Act with the
24 Department not more than one month after discontinuing such
25 business.

26 In addition, with respect to motor vehicles, watercraft,

1 aircraft, and trailers that are required to be registered with
2 an agency of this State, every retailer selling this kind of
3 tangible personal property shall file, with the Department,
4 upon a form to be prescribed and supplied by the Department, a
5 separate return for each such item of tangible personal
6 property which the retailer sells, except that if, in the same
7 transaction, (i) a retailer of aircraft, watercraft, motor
8 vehicles or trailers transfers more than one aircraft,
9 watercraft, motor vehicle or trailer to another aircraft,
10 watercraft, motor vehicle or trailer retailer for the purpose
11 of resale or (ii) a retailer of aircraft, watercraft, motor
12 vehicles, or trailers transfers more than one aircraft,
13 watercraft, motor vehicle, or trailer to a purchaser for use as
14 a qualifying rolling stock as provided in Section 3-55 of this
15 Act, then that seller may report the transfer of all the
16 aircraft, watercraft, motor vehicles or trailers involved in
17 that transaction to the Department on the same uniform
18 invoice-transaction reporting return form. For purposes of
19 this Section, "watercraft" means a Class 2, Class 3, or Class 4
20 watercraft as defined in Section 3-2 of the Boat Registration
21 and Safety Act, a personal watercraft, or any boat equipped
22 with an inboard motor.

23 The transaction reporting return in the case of motor
24 vehicles or trailers that are required to be registered with an
25 agency of this State, shall be the same document as the Uniform
26 Invoice referred to in Section 5-402 of the Illinois Vehicle

1 Code and must show the name and address of the seller; the name
2 and address of the purchaser; the amount of the selling price
3 including the amount allowed by the retailer for traded-in
4 property, if any; the amount allowed by the retailer for the
5 traded-in tangible personal property, if any, to the extent to
6 which Section 2 of this Act allows an exemption for the value
7 of traded-in property; the balance payable after deducting such
8 trade-in allowance from the total selling price; the amount of
9 tax due from the retailer with respect to such transaction; the
10 amount of tax collected from the purchaser by the retailer on
11 such transaction (or satisfactory evidence that such tax is not
12 due in that particular instance, if that is claimed to be the
13 fact); the place and date of the sale; a sufficient
14 identification of the property sold; such other information as
15 is required in Section 5-402 of the Illinois Vehicle Code, and
16 such other information as the Department may reasonably
17 require.

18 The transaction reporting return in the case of watercraft
19 and aircraft must show the name and address of the seller; the
20 name and address of the purchaser; the amount of the selling
21 price including the amount allowed by the retailer for
22 traded-in property, if any; the amount allowed by the retailer
23 for the traded-in tangible personal property, if any, to the
24 extent to which Section 2 of this Act allows an exemption for
25 the value of traded-in property; the balance payable after
26 deducting such trade-in allowance from the total selling price;

1 the amount of tax due from the retailer with respect to such
2 transaction; the amount of tax collected from the purchaser by
3 the retailer on such transaction (or satisfactory evidence that
4 such tax is not due in that particular instance, if that is
5 claimed to be the fact); the place and date of the sale, a
6 sufficient identification of the property sold, and such other
7 information as the Department may reasonably require.

8 Such transaction reporting return shall be filed not later
9 than 20 days after the date of delivery of the item that is
10 being sold, but may be filed by the retailer at any time sooner
11 than that if he chooses to do so. The transaction reporting
12 return and tax remittance or proof of exemption from the tax
13 that is imposed by this Act may be transmitted to the
14 Department by way of the State agency with which, or State
15 officer with whom, the tangible personal property must be
16 titled or registered (if titling or registration is required)
17 if the Department and such agency or State officer determine
18 that this procedure will expedite the processing of
19 applications for title or registration.

20 With each such transaction reporting return, the retailer
21 shall remit the proper amount of tax due (or shall submit
22 satisfactory evidence that the sale is not taxable if that is
23 the case), to the Department or its agents, whereupon the
24 Department shall issue, in the purchaser's name, a tax receipt
25 (or a certificate of exemption if the Department is satisfied
26 that the particular sale is tax exempt) which such purchaser

1 may submit to the agency with which, or State officer with
2 whom, he must title or register the tangible personal property
3 that is involved (if titling or registration is required) in
4 support of such purchaser's application for an Illinois
5 certificate or other evidence of title or registration to such
6 tangible personal property.

7 No retailer's failure or refusal to remit tax under this
8 Act precludes a user, who has paid the proper tax to the
9 retailer, from obtaining his certificate of title or other
10 evidence of title or registration (if titling or registration
11 is required) upon satisfying the Department that such user has
12 paid the proper tax (if tax is due) to the retailer. The
13 Department shall adopt appropriate rules to carry out the
14 mandate of this paragraph.

15 If the user who would otherwise pay tax to the retailer
16 wants the transaction reporting return filed and the payment of
17 tax or proof of exemption made to the Department before the
18 retailer is willing to take these actions and such user has not
19 paid the tax to the retailer, such user may certify to the fact
20 of such delay by the retailer, and may (upon the Department
21 being satisfied of the truth of such certification) transmit
22 the information required by the transaction reporting return
23 and the remittance for tax or proof of exemption directly to
24 the Department and obtain his tax receipt or exemption
25 determination, in which event the transaction reporting return
26 and tax remittance (if a tax payment was required) shall be

1 credited by the Department to the proper retailer's account
2 with the Department, but without the 2.1% or 1.75% discount
3 provided for in this Section being allowed. When the user pays
4 the tax directly to the Department, he shall pay the tax in the
5 same amount and in the same form in which it would be remitted
6 if the tax had been remitted to the Department by the retailer.

7 Where a retailer collects the tax with respect to the
8 selling price of tangible personal property which he sells and
9 the purchaser thereafter returns such tangible personal
10 property and the retailer refunds the selling price thereof to
11 the purchaser, such retailer shall also refund, to the
12 purchaser, the tax so collected from the purchaser. When filing
13 his return for the period in which he refunds such tax to the
14 purchaser, the retailer may deduct the amount of the tax so
15 refunded by him to the purchaser from any other use tax which
16 such retailer may be required to pay or remit to the
17 Department, as shown by such return, if the amount of the tax
18 to be deducted was previously remitted to the Department by
19 such retailer. If the retailer has not previously remitted the
20 amount of such tax to the Department, he is entitled to no
21 deduction under this Act upon refunding such tax to the
22 purchaser.

23 Any retailer filing a return under this Section shall also
24 include (for the purpose of paying tax thereon) the total tax
25 covered by such return upon the selling price of tangible
26 personal property purchased by him at retail from a retailer,

1 but as to which the tax imposed by this Act was not collected
2 from the retailer filing such return, and such retailer shall
3 remit the amount of such tax to the Department when filing such
4 return.

5 If experience indicates such action to be practicable, the
6 Department may prescribe and furnish a combination or joint
7 return which will enable retailers, who are required to file
8 returns hereunder and also under the Retailers' Occupation Tax
9 Act, to furnish all the return information required by both
10 Acts on the one form.

11 Where the retailer has more than one business registered
12 with the Department under separate registration under this Act,
13 such retailer may not file each return that is due as a single
14 return covering all such registered businesses, but shall file
15 separate returns for each such registered business.

16 Beginning January 1, 1990, each month the Department shall
17 pay into the State and Local Sales Tax Reform Fund, a special
18 fund in the State Treasury which is hereby created, the net
19 revenue realized for the preceding month from the 1% tax on
20 sales of food for human consumption which is to be consumed off
21 the premises where it is sold (other than alcoholic beverages,
22 soft drinks and food which has been prepared for immediate
23 consumption) and prescription and nonprescription medicines,
24 drugs, medical appliances and insulin, urine testing
25 materials, syringes and needles used by diabetics.

26 Beginning January 1, 1990, each month the Department shall

1 pay into the County and Mass Transit District Fund 4% of the
2 net revenue realized for the preceding month from the 6.25%
3 general rate on the selling price of tangible personal property
4 which is purchased outside Illinois at retail from a retailer
5 and which is titled or registered by an agency of this State's
6 government.

7 Beginning January 1, 1990, each month the Department shall
8 pay into the State and Local Sales Tax Reform Fund, a special
9 fund in the State Treasury, 20% of the net revenue realized for
10 the preceding month from the 6.25% general rate on the selling
11 price of tangible personal property, other than tangible
12 personal property which is purchased outside Illinois at retail
13 from a retailer and which is titled or registered by an agency
14 of this State's government.

15 Beginning August 1, 2000, each month the Department shall
16 pay into the State and Local Sales Tax Reform Fund 100% of the
17 net revenue realized for the preceding month from the 1.25%
18 rate on the selling price of motor fuel and gasohol.

19 Beginning January 1, 1990, each month the Department shall
20 pay into the Local Government Tax Fund 16% of the net revenue
21 realized for the preceding month from the 6.25% general rate on
22 the selling price of tangible personal property which is
23 purchased outside Illinois at retail from a retailer and which
24 is titled or registered by an agency of this State's
25 government.

26 Beginning October 1, 2009, each month the Department shall

1 pay into the Capital Projects Fund an amount that is equal to
2 an amount estimated by the Department to represent 80% of the
3 net revenue realized for the preceding month from the sale of
4 candy, grooming and hygiene products, and soft drinks that had
5 been taxed at a rate of 1% prior to September 1, 2009 but that
6 is now taxed at 6.25%.

7 Of the remainder of the moneys received by the Department
8 pursuant to this Act, (a) 1.75% thereof shall be paid into the
9 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
10 and after July 1, 1989, 3.8% thereof shall be paid into the
11 Build Illinois Fund; provided, however, that if in any fiscal
12 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
13 may be, of the moneys received by the Department and required
14 to be paid into the Build Illinois Fund pursuant to Section 3
15 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
16 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
17 Service Occupation Tax Act, such Acts being hereinafter called
18 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
19 may be, of moneys being hereinafter called the "Tax Act
20 Amount", and (2) the amount transferred to the Build Illinois
21 Fund from the State and Local Sales Tax Reform Fund shall be
22 less than the Annual Specified Amount (as defined in Section 3
23 of the Retailers' Occupation Tax Act), an amount equal to the
24 difference shall be immediately paid into the Build Illinois
25 Fund from other moneys received by the Department pursuant to
26 the Tax Acts; and further provided, that if on the last

1 business day of any month the sum of (1) the Tax Act Amount
2 required to be deposited into the Build Illinois Bond Account
3 in the Build Illinois Fund during such month and (2) the amount
4 transferred during such month to the Build Illinois Fund from
5 the State and Local Sales Tax Reform Fund shall have been less
6 than 1/12 of the Annual Specified Amount, an amount equal to
7 the difference shall be immediately paid into the Build
8 Illinois Fund from other moneys received by the Department
9 pursuant to the Tax Acts; and, further provided, that in no
10 event shall the payments required under the preceding proviso
11 result in aggregate payments into the Build Illinois Fund
12 pursuant to this clause (b) for any fiscal year in excess of
13 the greater of (i) the Tax Act Amount or (ii) the Annual
14 Specified Amount for such fiscal year; and, further provided,
15 that the amounts payable into the Build Illinois Fund under
16 this clause (b) shall be payable only until such time as the
17 aggregate amount on deposit under each trust indenture securing
18 Bonds issued and outstanding pursuant to the Build Illinois
19 Bond Act is sufficient, taking into account any future
20 investment income, to fully provide, in accordance with such
21 indenture, for the defeasance of or the payment of the
22 principal of, premium, if any, and interest on the Bonds
23 secured by such indenture and on any Bonds expected to be
24 issued thereafter and all fees and costs payable with respect
25 thereto, all as certified by the Director of the Bureau of the
26 Budget (now Governor's Office of Management and Budget). If on

1 the last business day of any month in which Bonds are
2 outstanding pursuant to the Build Illinois Bond Act, the
3 aggregate of the moneys deposited in the Build Illinois Bond
4 Account in the Build Illinois Fund in such month shall be less
5 than the amount required to be transferred in such month from
6 the Build Illinois Bond Account to the Build Illinois Bond
7 Retirement and Interest Fund pursuant to Section 13 of the
8 Build Illinois Bond Act, an amount equal to such deficiency
9 shall be immediately paid from other moneys received by the
10 Department pursuant to the Tax Acts to the Build Illinois Fund;
11 provided, however, that any amounts paid to the Build Illinois
12 Fund in any fiscal year pursuant to this sentence shall be
13 deemed to constitute payments pursuant to clause (b) of the
14 preceding sentence and shall reduce the amount otherwise
15 payable for such fiscal year pursuant to clause (b) of the
16 preceding sentence. The moneys received by the Department
17 pursuant to this Act and required to be deposited into the
18 Build Illinois Fund are subject to the pledge, claim and charge
19 set forth in Section 12 of the Build Illinois Bond Act.

20 Subject to payment of amounts into the Build Illinois Fund
21 as provided in the preceding paragraph or in any amendment
22 thereto hereafter enacted, the following specified monthly
23 installment of the amount requested in the certificate of the
24 Chairman of the Metropolitan Pier and Exposition Authority
25 provided under Section 8.25f of the State Finance Act, but not
26 in excess of the sums designated as "Total Deposit", shall be

1 deposited in the aggregate from collections under Section 9 of
 2 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 3 9 of the Service Occupation Tax Act, and Section 3 of the
 4 Retailers' Occupation Tax Act into the McCormick Place
 5 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total
		Deposit
7	1993	\$0
8	1994	53,000,000
9	1995	58,000,000
10	1996	61,000,000
11	1997	64,000,000
12	1998	68,000,000
13	1999	71,000,000
14	2000	75,000,000
15	2001	80,000,000
16	2002	93,000,000
17	2003	99,000,000
18	2004	103,000,000
19	2005	108,000,000
20	2006	113,000,000
21	2007	119,000,000
22	2008	126,000,000
23	2009	132,000,000
24	2010	139,000,000
25	2011	146,000,000

1	2012	153,000,000
2	2013	161,000,000
3	2014	170,000,000
4	2015	179,000,000
5	2016	189,000,000
6	2017	199,000,000
7	2018	210,000,000
8	2019	221,000,000
9	2020	233,000,000
10	2021	246,000,000
11	2022	260,000,000
12	2023 and	275,000,000
13	<u>2024</u>	<u>275,000,000</u>
14	<u>2025</u>	<u>275,000,000</u>
15	<u>2026</u>	<u>279,000,000</u>
16	<u>2027</u>	<u>292,000,000</u>
17	<u>2028</u>	<u>307,000,000</u>
18	<u>2029</u>	<u>322,000,000</u>
19	<u>2030</u>	<u>338,000,000</u>
20	<u>2031</u>	<u>350,000,000</u>
21	<u>2032</u>	<u>350,000,000</u>

22 and
 23 each fiscal year
 24 thereafter that bonds
 25 are outstanding under
 26 Section 13.2 of the

1 Metropolitan Pier and
2 Exposition Authority Act,
3 but not after fiscal year 2060 ~~2042~~.

4 Beginning July 20, 1993 and in each month of each fiscal
5 year thereafter, one-eighth of the amount requested in the
6 certificate of the Chairman of the Metropolitan Pier and
7 Exposition Authority for that fiscal year, less the amount
8 deposited into the McCormick Place Expansion Project Fund by
9 the State Treasurer in the respective month under subsection
10 (g) of Section 13 of the Metropolitan Pier and Exposition
11 Authority Act, plus cumulative deficiencies in the deposits
12 required under this Section for previous months and years,
13 shall be deposited into the McCormick Place Expansion Project
14 Fund, until the full amount requested for the fiscal year, but
15 not in excess of the amount specified above as "Total Deposit",
16 has been deposited.

17 Subject to payment of amounts into the Build Illinois Fund
18 and the McCormick Place Expansion Project Fund pursuant to the
19 preceding paragraphs or in any amendments thereto hereafter
20 enacted, beginning July 1, 1993, the Department shall each
21 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
22 the net revenue realized for the preceding month from the 6.25%
23 general rate on the selling price of tangible personal
24 property.

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

1 preceding paragraphs or in any amendments thereto hereafter
2 enacted, beginning with the receipt of the first report of
3 taxes paid by an eligible business and continuing for a 25-year
4 period, the Department shall each month pay into the Energy
5 Infrastructure Fund 80% of the net revenue realized from the
6 6.25% general rate on the selling price of Illinois-mined coal
7 that was sold to an eligible business. For purposes of this
8 paragraph, the term "eligible business" means a new electric
9 generating facility certified pursuant to Section 605-332 of
10 the Department of Commerce and Economic Opportunity Law of the
11 Civil Administrative Code of Illinois.

12 Of the remainder of the moneys received by the Department
13 pursuant to this Act, 75% thereof shall be paid into the State
14 Treasury and 25% shall be reserved in a special account and
15 used only for the transfer to the Common School Fund as part of
16 the monthly transfer from the General Revenue Fund in
17 accordance with Section 8a of the State Finance Act.

18 As soon as possible after the first day of each month, upon
19 certification of the Department of Revenue, the Comptroller
20 shall order transferred and the Treasurer shall transfer from
21 the General Revenue Fund to the Motor Fuel Tax Fund an amount
22 equal to 1.7% of 80% of the net revenue realized under this Act
23 for the second preceding month. Beginning April 1, 2000, this
24 transfer is no longer required and shall not be made.

25 Net revenue realized for a month shall be the revenue
26 collected by the State pursuant to this Act, less the amount

1 paid out during that month as refunds to taxpayers for
2 overpayment of liability.

3 For greater simplicity of administration, manufacturers,
4 importers and wholesalers whose products are sold at retail in
5 Illinois by numerous retailers, and who wish to do so, may
6 assume the responsibility for accounting and paying to the
7 Department all tax accruing under this Act with respect to such
8 sales, if the retailers who are affected do not make written
9 objection to the Department to this arrangement.

10 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

11 Section 15. The Service Use Tax Act is amended by changing
12 Section 9 as follows:

13 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

14 Sec. 9. Each serviceman required or authorized to collect
15 the tax herein imposed shall pay to the Department the amount
16 of such tax (except as otherwise provided) at the time when he
17 is required to file his return for the period during which such
18 tax was collected, less a discount of 2.1% prior to January 1,
19 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
20 year, whichever is greater, which is allowed to reimburse the
21 serviceman for expenses incurred in collecting the tax, keeping
22 records, preparing and filing returns, remitting the tax and
23 supplying data to the Department on request. A serviceman need
24 not remit that part of any tax collected by him to the extent

1 that he is required to pay and does pay the tax imposed by the
2 Service Occupation Tax Act with respect to his sale of service
3 involving the incidental transfer by him of the same property.

4 Except as provided hereinafter in this Section, on or
5 before the twentieth day of each calendar month, such
6 serviceman shall file a return for the preceding calendar month
7 in accordance with reasonable Rules and Regulations to be
8 promulgated by the Department. Such return shall be filed on a
9 form prescribed by the Department and shall contain such
10 information as the Department may reasonably require.

11 The Department may require returns to be filed on a
12 quarterly basis. If so required, a return for each calendar
13 quarter shall be filed on or before the twentieth day of the
14 calendar month following the end of such calendar quarter. The
15 taxpayer shall also file a return with the Department for each
16 of the first two months of each calendar quarter, on or before
17 the twentieth day of the following calendar month, stating:

- 18 1. The name of the seller;
- 19 2. The address of the principal place of business from
20 which he engages in business as a serviceman in this State;
- 21 3. The total amount of taxable receipts received by him
22 during the preceding calendar month, including receipts
23 from charge and time sales, but less all deductions allowed
24 by law;
- 25 4. The amount of credit provided in Section 2d of this
26 Act;

- 1 5. The amount of tax due;
- 2 5-5. The signature of the taxpayer; and
- 3 6. Such other reasonable information as the Department
- 4 may require.

5 If a taxpayer fails to sign a return within 30 days after
6 the proper notice and demand for signature by the Department,
7 the return shall be considered valid and any amount shown to be
8 due on the return shall be deemed assessed.

9 Beginning October 1, 1993, a taxpayer who has an average
10 monthly tax liability of \$150,000 or more shall make all
11 payments required by rules of the Department by electronic
12 funds transfer. Beginning October 1, 1994, a taxpayer who has
13 an average monthly tax liability of \$100,000 or more shall make
14 all payments required by rules of the Department by electronic
15 funds transfer. Beginning October 1, 1995, a taxpayer who has
16 an average monthly tax liability of \$50,000 or more shall make
17 all payments required by rules of the Department by electronic
18 funds transfer. Beginning October 1, 2000, a taxpayer who has
19 an annual tax liability of \$200,000 or more shall make all
20 payments required by rules of the Department by electronic
21 funds transfer. The term "annual tax liability" shall be the
22 sum of the taxpayer's liabilities under this Act, and under all
23 other State and local occupation and use tax laws administered
24 by the Department, for the immediately preceding calendar year.
25 The term "average monthly tax liability" means the sum of the
26 taxpayer's liabilities under this Act, and under all other

1 State and local occupation and use tax laws administered by the
2 Department, for the immediately preceding calendar year
3 divided by 12. Beginning on October 1, 2002, a taxpayer who has
4 a tax liability in the amount set forth in subsection (b) of
5 Section 2505-210 of the Department of Revenue Law shall make
6 all payments required by rules of the Department by electronic
7 funds transfer.

8 Before August 1 of each year beginning in 1993, the
9 Department shall notify all taxpayers required to make payments
10 by electronic funds transfer. All taxpayers required to make
11 payments by electronic funds transfer shall make those payments
12 for a minimum of one year beginning on October 1.

13 Any taxpayer not required to make payments by electronic
14 funds transfer may make payments by electronic funds transfer
15 with the permission of the Department.

16 All taxpayers required to make payment by electronic funds
17 transfer and any taxpayers authorized to voluntarily make
18 payments by electronic funds transfer shall make those payments
19 in the manner authorized by the Department.

20 The Department shall adopt such rules as are necessary to
21 effectuate a program of electronic funds transfer and the
22 requirements of this Section.

23 If the serviceman is otherwise required to file a monthly
24 return and if the serviceman's average monthly tax liability to
25 the Department does not exceed \$200, the Department may
26 authorize his returns to be filed on a quarter annual basis,

1 with the return for January, February and March of a given year
2 being due by April 20 of such year; with the return for April,
3 May and June of a given year being due by July 20 of such year;
4 with the return for July, August and September of a given year
5 being due by October 20 of such year, and with the return for
6 October, November and December of a given year being due by
7 January 20 of the following year.

8 If the serviceman is otherwise required to file a monthly
9 or quarterly return and if the serviceman's average monthly tax
10 liability to the Department does not exceed \$50, the Department
11 may authorize his returns to be filed on an annual basis, with
12 the return for a given year being due by January 20 of the
13 following year.

14 Such quarter annual and annual returns, as to form and
15 substance, shall be subject to the same requirements as monthly
16 returns.

17 Notwithstanding any other provision in this Act concerning
18 the time within which a serviceman may file his return, in the
19 case of any serviceman who ceases to engage in a kind of
20 business which makes him responsible for filing returns under
21 this Act, such serviceman shall file a final return under this
22 Act with the Department not more than 1 month after
23 discontinuing such business.

24 Where a serviceman collects the tax with respect to the
25 selling price of property which he sells and the purchaser
26 thereafter returns such property and the serviceman refunds the

1 selling price thereof to the purchaser, such serviceman shall
2 also refund, to the purchaser, the tax so collected from the
3 purchaser. When filing his return for the period in which he
4 refunds such tax to the purchaser, the serviceman may deduct
5 the amount of the tax so refunded by him to the purchaser from
6 any other Service Use Tax, Service Occupation Tax, retailers'
7 occupation tax or use tax which such serviceman may be required
8 to pay or remit to the Department, as shown by such return,
9 provided that the amount of the tax to be deducted shall
10 previously have been remitted to the Department by such
11 serviceman. If the serviceman shall not previously have
12 remitted the amount of such tax to the Department, he shall be
13 entitled to no deduction hereunder upon refunding such tax to
14 the purchaser.

15 Any serviceman filing a return hereunder shall also include
16 the total tax upon the selling price of tangible personal
17 property purchased for use by him as an incident to a sale of
18 service, and such serviceman shall remit the amount of such tax
19 to the Department when filing such return.

20 If experience indicates such action to be practicable, the
21 Department may prescribe and furnish a combination or joint
22 return which will enable servicemen, who are required to file
23 returns hereunder and also under the Service Occupation Tax
24 Act, to furnish all the return information required by both
25 Acts on the one form.

26 Where the serviceman has more than one business registered

1 with the Department under separate registration hereunder,
2 such serviceman shall not file each return that is due as a
3 single return covering all such registered businesses, but
4 shall file separate returns for each such registered business.

5 Beginning January 1, 1990, each month the Department shall
6 pay into the State and Local Tax Reform Fund, a special fund in
7 the State Treasury, the net revenue realized for the preceding
8 month from the 1% tax on sales of food for human consumption
9 which is to be consumed off the premises where it is sold
10 (other than alcoholic beverages, soft drinks and food which has
11 been prepared for immediate consumption) and prescription and
12 nonprescription medicines, drugs, medical appliances and
13 insulin, urine testing materials, syringes and needles used by
14 diabetics.

15 Beginning January 1, 1990, each month the Department shall
16 pay into the State and Local Sales Tax Reform Fund 20% of the
17 net revenue realized for the preceding month from the 6.25%
18 general rate on transfers of tangible personal property, other
19 than tangible personal property which is purchased outside
20 Illinois at retail from a retailer and which is titled or
21 registered by an agency of this State's government.

22 Beginning August 1, 2000, each month the Department shall
23 pay into the State and Local Sales Tax Reform Fund 100% of the
24 net revenue realized for the preceding month from the 1.25%
25 rate on the selling price of motor fuel and gasohol.

26 Beginning October 1, 2009, each month the Department shall

1 pay into the Capital Projects Fund an amount that is equal to
2 an amount estimated by the Department to represent 80% of the
3 net revenue realized for the preceding month from the sale of
4 candy, grooming and hygiene products, and soft drinks that had
5 been taxed at a rate of 1% prior to September 1, 2009 but that
6 is now taxed at 6.25%.

7 Of the remainder of the moneys received by the Department
8 pursuant to this Act, (a) 1.75% thereof shall be paid into the
9 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
10 and after July 1, 1989, 3.8% thereof shall be paid into the
11 Build Illinois Fund; provided, however, that if in any fiscal
12 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
13 may be, of the moneys received by the Department and required
14 to be paid into the Build Illinois Fund pursuant to Section 3
15 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
16 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
17 Service Occupation Tax Act, such Acts being hereinafter called
18 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
19 may be, of moneys being hereinafter called the "Tax Act
20 Amount", and (2) the amount transferred to the Build Illinois
21 Fund from the State and Local Sales Tax Reform Fund shall be
22 less than the Annual Specified Amount (as defined in Section 3
23 of the Retailers' Occupation Tax Act), an amount equal to the
24 difference shall be immediately paid into the Build Illinois
25 Fund from other moneys received by the Department pursuant to
26 the Tax Acts; and further provided, that if on the last

1 business day of any month the sum of (1) the Tax Act Amount
2 required to be deposited into the Build Illinois Bond Account
3 in the Build Illinois Fund during such month and (2) the amount
4 transferred during such month to the Build Illinois Fund from
5 the State and Local Sales Tax Reform Fund shall have been less
6 than 1/12 of the Annual Specified Amount, an amount equal to
7 the difference shall be immediately paid into the Build
8 Illinois Fund from other moneys received by the Department
9 pursuant to the Tax Acts; and, further provided, that in no
10 event shall the payments required under the preceding proviso
11 result in aggregate payments into the Build Illinois Fund
12 pursuant to this clause (b) for any fiscal year in excess of
13 the greater of (i) the Tax Act Amount or (ii) the Annual
14 Specified Amount for such fiscal year; and, further provided,
15 that the amounts payable into the Build Illinois Fund under
16 this clause (b) shall be payable only until such time as the
17 aggregate amount on deposit under each trust indenture securing
18 Bonds issued and outstanding pursuant to the Build Illinois
19 Bond Act is sufficient, taking into account any future
20 investment income, to fully provide, in accordance with such
21 indenture, for the defeasance of or the payment of the
22 principal of, premium, if any, and interest on the Bonds
23 secured by such indenture and on any Bonds expected to be
24 issued thereafter and all fees and costs payable with respect
25 thereto, all as certified by the Director of the Bureau of the
26 Budget (now Governor's Office of Management and Budget). If on

1 the last business day of any month in which Bonds are
2 outstanding pursuant to the Build Illinois Bond Act, the
3 aggregate of the moneys deposited in the Build Illinois Bond
4 Account in the Build Illinois Fund in such month shall be less
5 than the amount required to be transferred in such month from
6 the Build Illinois Bond Account to the Build Illinois Bond
7 Retirement and Interest Fund pursuant to Section 13 of the
8 Build Illinois Bond Act, an amount equal to such deficiency
9 shall be immediately paid from other moneys received by the
10 Department pursuant to the Tax Acts to the Build Illinois Fund;
11 provided, however, that any amounts paid to the Build Illinois
12 Fund in any fiscal year pursuant to this sentence shall be
13 deemed to constitute payments pursuant to clause (b) of the
14 preceding sentence and shall reduce the amount otherwise
15 payable for such fiscal year pursuant to clause (b) of the
16 preceding sentence. The moneys received by the Department
17 pursuant to this Act and required to be deposited into the
18 Build Illinois Fund are subject to the pledge, claim and charge
19 set forth in Section 12 of the Build Illinois Bond Act.

20 Subject to payment of amounts into the Build Illinois Fund
21 as provided in the preceding paragraph or in any amendment
22 thereto hereafter enacted, the following specified monthly
23 installment of the amount requested in the certificate of the
24 Chairman of the Metropolitan Pier and Exposition Authority
25 provided under Section 8.25f of the State Finance Act, but not
26 in excess of the sums designated as "Total Deposit", shall be

1 deposited in the aggregate from collections under Section 9 of
 2 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 3 9 of the Service Occupation Tax Act, and Section 3 of the
 4 Retailers' Occupation Tax Act into the McCormick Place
 5 Expansion Project Fund in the specified fiscal years.

6	Fiscal Year	Total
		Deposit
7	1993	\$0
8	1994	53,000,000
9	1995	58,000,000
10	1996	61,000,000
11	1997	64,000,000
12	1998	68,000,000
13	1999	71,000,000
14	2000	75,000,000
15	2001	80,000,000
16	2002	93,000,000
17	2003	99,000,000
18	2004	103,000,000
19	2005	108,000,000
20	2006	113,000,000
21	2007	119,000,000
22	2008	126,000,000
23	2009	132,000,000
24	2010	139,000,000
25	2011	146,000,000

1	2012	153,000,000
2	2013	161,000,000
3	2014	170,000,000
4	2015	179,000,000
5	2016	189,000,000
6	2017	199,000,000
7	2018	210,000,000
8	2019	221,000,000
9	2020	233,000,000
10	2021	246,000,000
11	2022	260,000,000
12	2023 and	275,000,000
13	<u>2024</u>	<u>275,000,000</u>
14	<u>2025</u>	<u>275,000,000</u>
15	<u>2026</u>	<u>279,000,000</u>
16	<u>2027</u>	<u>292,000,000</u>
17	<u>2028</u>	<u>307,000,000</u>
18	<u>2029</u>	<u>322,000,000</u>
19	<u>2030</u>	<u>338,000,000</u>
20	<u>2031</u>	<u>350,000,000</u>
21	<u>2032</u>	<u>350,000,000</u>

22 and
 23 each fiscal year
 24 thereafter that bonds
 25 are outstanding under
 26 Section 13.2 of the

1 Metropolitan Pier and
2 Exposition Authority Act,
3 but not after fiscal year 2060 ~~2042~~.

4 Beginning July 20, 1993 and in each month of each fiscal
5 year thereafter, one-eighth of the amount requested in the
6 certificate of the Chairman of the Metropolitan Pier and
7 Exposition Authority for that fiscal year, less the amount
8 deposited into the McCormick Place Expansion Project Fund by
9 the State Treasurer in the respective month under subsection
10 (g) of Section 13 of the Metropolitan Pier and Exposition
11 Authority Act, plus cumulative deficiencies in the deposits
12 required under this Section for previous months and years,
13 shall be deposited into the McCormick Place Expansion Project
14 Fund, until the full amount requested for the fiscal year, but
15 not in excess of the amount specified above as "Total Deposit",
16 has been deposited.

17 Subject to payment of amounts into the Build Illinois Fund
18 and the McCormick Place Expansion Project Fund pursuant to the
19 preceding paragraphs or in any amendments thereto hereafter
20 enacted, beginning July 1, 1993, the Department shall each
21 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
22 the net revenue realized for the preceding month from the 6.25%
23 general rate on the selling price of tangible personal
24 property.

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

1 preceding paragraphs or in any amendments thereto hereafter
2 enacted, beginning with the receipt of the first report of
3 taxes paid by an eligible business and continuing for a 25-year
4 period, the Department shall each month pay into the Energy
5 Infrastructure Fund 80% of the net revenue realized from the
6 6.25% general rate on the selling price of Illinois-mined coal
7 that was sold to an eligible business. For purposes of this
8 paragraph, the term "eligible business" means a new electric
9 generating facility certified pursuant to Section 605-332 of
10 the Department of Commerce and Economic Opportunity Law of the
11 Civil Administrative Code of Illinois.

12 All remaining moneys received by the Department pursuant to
13 this Act shall be paid into the General Revenue Fund of the
14 State Treasury.

15 As soon as possible after the first day of each month, upon
16 certification of the Department of Revenue, the Comptroller
17 shall order transferred and the Treasurer shall transfer from
18 the General Revenue Fund to the Motor Fuel Tax Fund an amount
19 equal to 1.7% of 80% of the net revenue realized under this Act
20 for the second preceding month. Beginning April 1, 2000, this
21 transfer is no longer required and shall not be made.

22 Net revenue realized for a month shall be the revenue
23 collected by the State pursuant to this Act, less the amount
24 paid out during that month as refunds to taxpayers for
25 overpayment of liability.

26 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

1 Section 20. The Service Occupation Tax Act is amended by
2 changing Section 9 as follows:

3 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

4 Sec. 9. Each serviceman required or authorized to collect
5 the tax herein imposed shall pay to the Department the amount
6 of such tax at the time when he is required to file his return
7 for the period during which such tax was collectible, less a
8 discount of 2.1% prior to January 1, 1990, and 1.75% on and
9 after January 1, 1990, or \$5 per calendar year, whichever is
10 greater, which is allowed to reimburse the serviceman for
11 expenses incurred in collecting the tax, keeping records,
12 preparing and filing returns, remitting the tax and supplying
13 data to the Department on request.

14 Where such tangible personal property is sold under a
15 conditional sales contract, or under any other form of sale
16 wherein the payment of the principal sum, or a part thereof, is
17 extended beyond the close of the period for which the return is
18 filed, the serviceman, in collecting the tax may collect, for
19 each tax return period, only the tax applicable to the part of
20 the selling price actually received during such tax return
21 period.

22 Except as provided hereinafter in this Section, on or
23 before the twentieth day of each calendar month, such
24 serviceman shall file a return for the preceding calendar month

1 in accordance with reasonable rules and regulations to be
2 promulgated by the Department of Revenue. Such return shall be
3 filed on a form prescribed by the Department and shall contain
4 such information as the Department may reasonably require.

5 The Department may require returns to be filed on a
6 quarterly basis. If so required, a return for each calendar
7 quarter shall be filed on or before the twentieth day of the
8 calendar month following the end of such calendar quarter. The
9 taxpayer shall also file a return with the Department for each
10 of the first two months of each calendar quarter, on or before
11 the twentieth day of the following calendar month, stating:

- 12 1. The name of the seller;
- 13 2. The address of the principal place of business from
14 which he engages in business as a serviceman in this State;
- 15 3. The total amount of taxable receipts received by him
16 during the preceding calendar month, including receipts
17 from charge and time sales, but less all deductions allowed
18 by law;
- 19 4. The amount of credit provided in Section 2d of this
20 Act;
- 21 5. The amount of tax due;
- 22 5-5. The signature of the taxpayer; and
- 23 6. Such other reasonable information as the Department
24 may require.

25 If a taxpayer fails to sign a return within 30 days after
26 the proper notice and demand for signature by the Department,

1 the return shall be considered valid and any amount shown to be
2 due on the return shall be deemed assessed.

3 Prior to October 1, 2003, and on and after September 1,
4 2004 a serviceman may accept a Manufacturer's Purchase Credit
5 certification from a purchaser in satisfaction of Service Use
6 Tax as provided in Section 3-70 of the Service Use Tax Act if
7 the purchaser provides the appropriate documentation as
8 required by Section 3-70 of the Service Use Tax Act. A
9 Manufacturer's Purchase Credit certification, accepted prior
10 to October 1, 2003 or on or after September 1, 2004 by a
11 serviceman as provided in Section 3-70 of the Service Use Tax
12 Act, may be used by that serviceman to satisfy Service
13 Occupation Tax liability in the amount claimed in the
14 certification, not to exceed 6.25% of the receipts subject to
15 tax from a qualifying purchase. A Manufacturer's Purchase
16 Credit reported on any original or amended return filed under
17 this Act after October 20, 2003 for reporting periods prior to
18 September 1, 2004 shall be disallowed. Manufacturer's Purchase
19 Credit reported on annual returns due on or after January 1,
20 2005 will be disallowed for periods prior to September 1, 2004.
21 No Manufacturer's Purchase Credit may be used after September
22 30, 2003 through August 31, 2004 to satisfy any tax liability
23 imposed under this Act, including any audit liability.

24 If the serviceman's average monthly tax liability to the
25 Department does not exceed \$200, the Department may authorize
26 his returns to be filed on a quarter annual basis, with the

1 return for January, February and March of a given year being
2 due by April 20 of such year; with the return for April, May
3 and June of a given year being due by July 20 of such year; with
4 the return for July, August and September of a given year being
5 due by October 20 of such year, and with the return for
6 October, November and December of a given year being due by
7 January 20 of the following year.

8 If the serviceman's average monthly tax liability to the
9 Department does not exceed \$50, the Department may authorize
10 his returns to be filed on an annual basis, with the return for
11 a given year being due by January 20 of the following year.

12 Such quarter annual and annual returns, as to form and
13 substance, shall be subject to the same requirements as monthly
14 returns.

15 Notwithstanding any other provision in this Act concerning
16 the time within which a serviceman may file his return, in the
17 case of any serviceman who ceases to engage in a kind of
18 business which makes him responsible for filing returns under
19 this Act, such serviceman shall file a final return under this
20 Act with the Department not more than 1 month after
21 discontinuing such business.

22 Beginning October 1, 1993, a taxpayer who has an average
23 monthly tax liability of \$150,000 or more shall make all
24 payments required by rules of the Department by electronic
25 funds transfer. Beginning October 1, 1994, a taxpayer who has
26 an average monthly tax liability of \$100,000 or more shall make

1 all payments required by rules of the Department by electronic
2 funds transfer. Beginning October 1, 1995, a taxpayer who has
3 an average monthly tax liability of \$50,000 or more shall make
4 all payments required by rules of the Department by electronic
5 funds transfer. Beginning October 1, 2000, a taxpayer who has
6 an annual tax liability of \$200,000 or more shall make all
7 payments required by rules of the Department by electronic
8 funds transfer. The term "annual tax liability" shall be the
9 sum of the taxpayer's liabilities under this Act, and under all
10 other State and local occupation and use tax laws administered
11 by the Department, for the immediately preceding calendar year.
12 The term "average monthly tax liability" means the sum of the
13 taxpayer's liabilities under this Act, and under all other
14 State and local occupation and use tax laws administered by the
15 Department, for the immediately preceding calendar year
16 divided by 12. Beginning on October 1, 2002, a taxpayer who has
17 a tax liability in the amount set forth in subsection (b) of
18 Section 2505-210 of the Department of Revenue Law shall make
19 all payments required by rules of the Department by electronic
20 funds transfer.

21 Before August 1 of each year beginning in 1993, the
22 Department shall notify all taxpayers required to make payments
23 by electronic funds transfer. All taxpayers required to make
24 payments by electronic funds transfer shall make those payments
25 for a minimum of one year beginning on October 1.

26 Any taxpayer not required to make payments by electronic

1 funds transfer may make payments by electronic funds transfer
2 with the permission of the Department.

3 All taxpayers required to make payment by electronic funds
4 transfer and any taxpayers authorized to voluntarily make
5 payments by electronic funds transfer shall make those payments
6 in the manner authorized by the Department.

7 The Department shall adopt such rules as are necessary to
8 effectuate a program of electronic funds transfer and the
9 requirements of this Section.

10 Where a serviceman collects the tax with respect to the
11 selling price of tangible personal property which he sells and
12 the purchaser thereafter returns such tangible personal
13 property and the serviceman refunds the selling price thereof
14 to the purchaser, such serviceman shall also refund, to the
15 purchaser, the tax so collected from the purchaser. When filing
16 his return for the period in which he refunds such tax to the
17 purchaser, the serviceman may deduct the amount of the tax so
18 refunded by him to the purchaser from any other Service
19 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
20 Use Tax which such serviceman may be required to pay or remit
21 to the Department, as shown by such return, provided that the
22 amount of the tax to be deducted shall previously have been
23 remitted to the Department by such serviceman. If the
24 serviceman shall not previously have remitted the amount of
25 such tax to the Department, he shall be entitled to no
26 deduction hereunder upon refunding such tax to the purchaser.

1 If experience indicates such action to be practicable, the
2 Department may prescribe and furnish a combination or joint
3 return which will enable servicemen, who are required to file
4 returns hereunder and also under the Retailers' Occupation Tax
5 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
6 the return information required by all said Acts on the one
7 form.

8 Where the serviceman has more than one business registered
9 with the Department under separate registrations hereunder,
10 such serviceman shall file separate returns for each registered
11 business.

12 Beginning January 1, 1990, each month the Department shall
13 pay into the Local Government Tax Fund the revenue realized for
14 the preceding month from the 1% tax on sales of food for human
15 consumption which is to be consumed off the premises where it
16 is sold (other than alcoholic beverages, soft drinks and food
17 which has been prepared for immediate consumption) and
18 prescription and nonprescription medicines, drugs, medical
19 appliances and insulin, urine testing materials, syringes and
20 needles used by diabetics.

21 Beginning January 1, 1990, each month the Department shall
22 pay into the County and Mass Transit District Fund 4% of the
23 revenue realized for the preceding month from the 6.25% general
24 rate.

25 Beginning August 1, 2000, each month the Department shall
26 pay into the County and Mass Transit District Fund 20% of the

1 net revenue realized for the preceding month from the 1.25%
2 rate on the selling price of motor fuel and gasohol.

3 Beginning January 1, 1990, each month the Department shall
4 pay into the Local Government Tax Fund 16% of the revenue
5 realized for the preceding month from the 6.25% general rate on
6 transfers of tangible personal property.

7 Beginning August 1, 2000, each month the Department shall
8 pay into the Local Government Tax Fund 80% of the net revenue
9 realized for the preceding month from the 1.25% rate on the
10 selling price of motor fuel and gasohol.

11 Beginning October 1, 2009, each month the Department shall
12 pay into the Capital Projects Fund an amount that is equal to
13 an amount estimated by the Department to represent 80% of the
14 net revenue realized for the preceding month from the sale of
15 candy, grooming and hygiene products, and soft drinks that had
16 been taxed at a rate of 1% prior to September 1, 2009 but that
17 is now taxed at 6.25%.

18 Of the remainder of the moneys received by the Department
19 pursuant to this Act, (a) 1.75% thereof shall be paid into the
20 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
21 and after July 1, 1989, 3.8% thereof shall be paid into the
22 Build Illinois Fund; provided, however, that if in any fiscal
23 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
24 may be, of the moneys received by the Department and required
25 to be paid into the Build Illinois Fund pursuant to Section 3
26 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax

1 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
2 Service Occupation Tax Act, such Acts being hereinafter called
3 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
4 may be, of moneys being hereinafter called the "Tax Act
5 Amount", and (2) the amount transferred to the Build Illinois
6 Fund from the State and Local Sales Tax Reform Fund shall be
7 less than the Annual Specified Amount (as defined in Section 3
8 of the Retailers' Occupation Tax Act), an amount equal to the
9 difference shall be immediately paid into the Build Illinois
10 Fund from other moneys received by the Department pursuant to
11 the Tax Acts; and further provided, that if on the last
12 business day of any month the sum of (1) the Tax Act Amount
13 required to be deposited into the Build Illinois Account in the
14 Build Illinois Fund during such month and (2) the amount
15 transferred during such month to the Build Illinois Fund from
16 the State and Local Sales Tax Reform Fund shall have been less
17 than 1/12 of the Annual Specified Amount, an amount equal to
18 the difference shall be immediately paid into the Build
19 Illinois Fund from other moneys received by the Department
20 pursuant to the Tax Acts; and, further provided, that in no
21 event shall the payments required under the preceding proviso
22 result in aggregate payments into the Build Illinois Fund
23 pursuant to this clause (b) for any fiscal year in excess of
24 the greater of (i) the Tax Act Amount or (ii) the Annual
25 Specified Amount for such fiscal year; and, further provided,
26 that the amounts payable into the Build Illinois Fund under

1 this clause (b) shall be payable only until such time as the
2 aggregate amount on deposit under each trust indenture securing
3 Bonds issued and outstanding pursuant to the Build Illinois
4 Bond Act is sufficient, taking into account any future
5 investment income, to fully provide, in accordance with such
6 indenture, for the defeasance of or the payment of the
7 principal of, premium, if any, and interest on the Bonds
8 secured by such indenture and on any Bonds expected to be
9 issued thereafter and all fees and costs payable with respect
10 thereto, all as certified by the Director of the Bureau of the
11 Budget (now Governor's Office of Management and Budget). If on
12 the last business day of any month in which Bonds are
13 outstanding pursuant to the Build Illinois Bond Act, the
14 aggregate of the moneys deposited in the Build Illinois Bond
15 Account in the Build Illinois Fund in such month shall be less
16 than the amount required to be transferred in such month from
17 the Build Illinois Bond Account to the Build Illinois Bond
18 Retirement and Interest Fund pursuant to Section 13 of the
19 Build Illinois Bond Act, an amount equal to such deficiency
20 shall be immediately paid from other moneys received by the
21 Department pursuant to the Tax Acts to the Build Illinois Fund;
22 provided, however, that any amounts paid to the Build Illinois
23 Fund in any fiscal year pursuant to this sentence shall be
24 deemed to constitute payments pursuant to clause (b) of the
25 preceding sentence and shall reduce the amount otherwise
26 payable for such fiscal year pursuant to clause (b) of the

1 preceding sentence. The moneys received by the Department
 2 pursuant to this Act and required to be deposited into the
 3 Build Illinois Fund are subject to the pledge, claim and charge
 4 set forth in Section 12 of the Build Illinois Bond Act.

5 Subject to payment of amounts into the Build Illinois Fund
 6 as provided in the preceding paragraph or in any amendment
 7 thereto hereafter enacted, the following specified monthly
 8 installment of the amount requested in the certificate of the
 9 Chairman of the Metropolitan Pier and Exposition Authority
 10 provided under Section 8.25f of the State Finance Act, but not
 11 in excess of the sums designated as "Total Deposit", shall be
 12 deposited in the aggregate from collections under Section 9 of
 13 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 14 9 of the Service Occupation Tax Act, and Section 3 of the
 15 Retailers' Occupation Tax Act into the McCormick Place
 16 Expansion Project Fund in the specified fiscal years.

17	Fiscal Year	Total
		Deposit
18	1993	\$0
19	1994	53,000,000
20	1995	58,000,000
21	1996	61,000,000
22	1997	64,000,000
23	1998	68,000,000
24	1999	71,000,000
25	2000	75,000,000

1	2001	80,000,000
2	2002	93,000,000
3	2003	99,000,000
4	2004	103,000,000
5	2005	108,000,000
6	2006	113,000,000
7	2007	119,000,000
8	2008	126,000,000
9	2009	132,000,000
10	2010	139,000,000
11	2011	146,000,000
12	2012	153,000,000
13	2013	161,000,000
14	2014	170,000,000
15	2015	179,000,000
16	2016	189,000,000
17	2017	199,000,000
18	2018	210,000,000
19	2019	221,000,000
20	2020	233,000,000
21	2021	246,000,000
22	2022	260,000,000
23	2023 and	275,000,000
24	<u>2024</u>	<u>275,000,000</u>
25	<u>2025</u>	<u>275,000,000</u>
26	<u>2026</u>	<u>279,000,000</u>

1	<u>2027</u>	<u>292,000,000</u>
2	<u>2028</u>	<u>307,000,000</u>
3	<u>2029</u>	<u>322,000,000</u>
4	<u>2030</u>	<u>338,000,000</u>
5	<u>2031</u>	<u>350,000,000</u>
6	<u>2032</u>	<u>350,000,000</u>

7 and

8 each fiscal year
 9 thereafter that bonds
 10 are outstanding under
 11 Section 13.2 of the
 12 Metropolitan Pier and
 13 Exposition Authority Act,
 14 but not after fiscal year 2060 ~~2042~~.

15 Beginning July 20, 1993 and in each month of each fiscal
 16 year thereafter, one-eighth of the amount requested in the
 17 certificate of the Chairman of the Metropolitan Pier and
 18 Exposition Authority for that fiscal year, less the amount
 19 deposited into the McCormick Place Expansion Project Fund by
 20 the State Treasurer in the respective month under subsection
 21 (g) of Section 13 of the Metropolitan Pier and Exposition
 22 Authority Act, plus cumulative deficiencies in the deposits
 23 required under this Section for previous months and years,
 24 shall be deposited into the McCormick Place Expansion Project
 25 Fund, until the full amount requested for the fiscal year, but
 26 not in excess of the amount specified above as "Total Deposit",

1 has been deposited.

2 Subject to payment of amounts into the Build Illinois Fund
3 and the McCormick Place Expansion Project Fund pursuant to the
4 preceding paragraphs or in any amendments thereto hereafter
5 enacted, beginning July 1, 1993, the Department shall each
6 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
7 the net revenue realized for the preceding month from the 6.25%
8 general rate on the selling price of tangible personal
9 property.

10 Subject to payment of amounts into the Build Illinois Fund
11 and the McCormick Place Expansion Project Fund pursuant to the
12 preceding paragraphs or in any amendments thereto hereafter
13 enacted, beginning with the receipt of the first report of
14 taxes paid by an eligible business and continuing for a 25-year
15 period, the Department shall each month pay into the Energy
16 Infrastructure Fund 80% of the net revenue realized from the
17 6.25% general rate on the selling price of Illinois-mined coal
18 that was sold to an eligible business. For purposes of this
19 paragraph, the term "eligible business" means a new electric
20 generating facility certified pursuant to Section 605-332 of
21 the Department of Commerce and Economic Opportunity Law of the
22 Civil Administrative Code of Illinois.

23 Remaining moneys received by the Department pursuant to
24 this Act shall be paid into the General Revenue Fund of the
25 State Treasury.

26 The Department may, upon separate written notice to a

1 taxpayer, require the taxpayer to prepare and file with the
2 Department on a form prescribed by the Department within not
3 less than 60 days after receipt of the notice an annual
4 information return for the tax year specified in the notice.
5 Such annual return to the Department shall include a statement
6 of gross receipts as shown by the taxpayer's last Federal
7 income tax return. If the total receipts of the business as
8 reported in the Federal income tax return do not agree with the
9 gross receipts reported to the Department of Revenue for the
10 same period, the taxpayer shall attach to his annual return a
11 schedule showing a reconciliation of the 2 amounts and the
12 reasons for the difference. The taxpayer's annual return to the
13 Department shall also disclose the cost of goods sold by the
14 taxpayer during the year covered by such return, opening and
15 closing inventories of such goods for such year, cost of goods
16 used from stock or taken from stock and given away by the
17 taxpayer during such year, pay roll information of the
18 taxpayer's business during such year and any additional
19 reasonable information which the Department deems would be
20 helpful in determining the accuracy of the monthly, quarterly
21 or annual returns filed by such taxpayer as hereinbefore
22 provided for in this Section.

23 If the annual information return required by this Section
24 is not filed when and as required, the taxpayer shall be liable
25 as follows:

26 (i) Until January 1, 1994, the taxpayer shall be liable

1 for a penalty equal to 1/6 of 1% of the tax due from such
2 taxpayer under this Act during the period to be covered by
3 the annual return for each month or fraction of a month
4 until such return is filed as required, the penalty to be
5 assessed and collected in the same manner as any other
6 penalty provided for in this Act.

7 (ii) On and after January 1, 1994, the taxpayer shall
8 be liable for a penalty as described in Section 3-4 of the
9 Uniform Penalty and Interest Act.

10 The chief executive officer, proprietor, owner or highest
11 ranking manager shall sign the annual return to certify the
12 accuracy of the information contained therein. Any person who
13 willfully signs the annual return containing false or
14 inaccurate information shall be guilty of perjury and punished
15 accordingly. The annual return form prescribed by the
16 Department shall include a warning that the person signing the
17 return may be liable for perjury.

18 The foregoing portion of this Section concerning the filing
19 of an annual information return shall not apply to a serviceman
20 who is not required to file an income tax return with the
21 United States Government.

22 As soon as possible after the first day of each month, upon
23 certification of the Department of Revenue, the Comptroller
24 shall order transferred and the Treasurer shall transfer from
25 the General Revenue Fund to the Motor Fuel Tax Fund an amount
26 equal to 1.7% of 80% of the net revenue realized under this Act

1 for the second preceding month. Beginning April 1, 2000, this
2 transfer is no longer required and shall not be made.

3 Net revenue realized for a month shall be the revenue
4 collected by the State pursuant to this Act, less the amount
5 paid out during that month as refunds to taxpayers for
6 overpayment of liability.

7 For greater simplicity of administration, it shall be
8 permissible for manufacturers, importers and wholesalers whose
9 products are sold by numerous servicemen in Illinois, and who
10 wish to do so, to assume the responsibility for accounting and
11 paying to the Department all tax accruing under this Act with
12 respect to such sales, if the servicemen who are affected do
13 not make written objection to the Department to this
14 arrangement.

15 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

16 Section 25. The Retailers' Occupation Tax Act is amended by
17 changing Section 3 as follows:

18 (35 ILCS 120/3) (from Ch. 120, par. 442)

19 Sec. 3. Except as provided in this Section, on or before
20 the twentieth day of each calendar month, every person engaged
21 in the business of selling tangible personal property at retail
22 in this State during the preceding calendar month shall file a
23 return with the Department, stating:

24 1. The name of the seller;

1 2. His residence address and the address of his
2 principal place of business and the address of the
3 principal place of business (if that is a different
4 address) from which he engages in the business of selling
5 tangible personal property at retail in this State;

6 3. Total amount of receipts received by him during the
7 preceding calendar month or quarter, as the case may be,
8 from sales of tangible personal property, and from services
9 furnished, by him during such preceding calendar month or
10 quarter;

11 4. Total amount received by him during the preceding
12 calendar month or quarter on charge and time sales of
13 tangible personal property, and from services furnished,
14 by him prior to the month or quarter for which the return
15 is filed;

16 5. Deductions allowed by law;

17 6. Gross receipts which were received by him during the
18 preceding calendar month or quarter and upon the basis of
19 which the tax is imposed;

20 7. The amount of credit provided in Section 2d of this
21 Act;

22 8. The amount of tax due;

23 9. The signature of the taxpayer; and

24 10. Such other reasonable information as the
25 Department may require.

26 If a taxpayer fails to sign a return within 30 days after

1 the proper notice and demand for signature by the Department,
2 the return shall be considered valid and any amount shown to be
3 due on the return shall be deemed assessed.

4 Each return shall be accompanied by the statement of
5 prepaid tax issued pursuant to Section 2e for which credit is
6 claimed.

7 Prior to October 1, 2003, and on and after September 1,
8 2004 a retailer may accept a Manufacturer's Purchase Credit
9 certification from a purchaser in satisfaction of Use Tax as
10 provided in Section 3-85 of the Use Tax Act if the purchaser
11 provides the appropriate documentation as required by Section
12 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
13 certification, accepted by a retailer prior to October 1, 2003
14 and on and after September 1, 2004 as provided in Section 3-85
15 of the Use Tax Act, may be used by that retailer to satisfy
16 Retailers' Occupation Tax liability in the amount claimed in
17 the certification, not to exceed 6.25% of the receipts subject
18 to tax from a qualifying purchase. A Manufacturer's Purchase
19 Credit reported on any original or amended return filed under
20 this Act after October 20, 2003 for reporting periods prior to
21 September 1, 2004 shall be disallowed. Manufacturer's
22 Purchaser Credit reported on annual returns due on or after
23 January 1, 2005 will be disallowed for periods prior to
24 September 1, 2004. No Manufacturer's Purchase Credit may be
25 used after September 30, 2003 through August 31, 2004 to
26 satisfy any tax liability imposed under this Act, including any

1 audit liability.

2 The Department may require returns to be filed on a
3 quarterly basis. If so required, a return for each calendar
4 quarter shall be filed on or before the twentieth day of the
5 calendar month following the end of such calendar quarter. The
6 taxpayer shall also file a return with the Department for each
7 of the first two months of each calendar quarter, on or before
8 the twentieth day of the following calendar month, stating:

9 1. The name of the seller;

10 2. The address of the principal place of business from
11 which he engages in the business of selling tangible
12 personal property at retail in this State;

13 3. The total amount of taxable receipts received by him
14 during the preceding calendar month from sales of tangible
15 personal property by him during such preceding calendar
16 month, including receipts from charge and time sales, but
17 less all deductions allowed by law;

18 4. The amount of credit provided in Section 2d of this
19 Act;

20 5. The amount of tax due; and

21 6. Such other reasonable information as the Department
22 may require.

23 Beginning on October 1, 2003, any person who is not a
24 licensed distributor, importing distributor, or manufacturer,
25 as defined in the Liquor Control Act of 1934, but is engaged in
26 the business of selling, at retail, alcoholic liquor shall file

1 a statement with the Department of Revenue, in a format and at
2 a time prescribed by the Department, showing the total amount
3 paid for alcoholic liquor purchased during the preceding month
4 and such other information as is reasonably required by the
5 Department. The Department may adopt rules to require that this
6 statement be filed in an electronic or telephonic format. Such
7 rules may provide for exceptions from the filing requirements
8 of this paragraph. For the purposes of this paragraph, the term
9 "alcoholic liquor" shall have the meaning prescribed in the
10 Liquor Control Act of 1934.

11 Beginning on October 1, 2003, every distributor, importing
12 distributor, and manufacturer of alcoholic liquor as defined in
13 the Liquor Control Act of 1934, shall file a statement with the
14 Department of Revenue, no later than the 10th day of the month
15 for the preceding month during which transactions occurred, by
16 electronic means, showing the total amount of gross receipts
17 from the sale of alcoholic liquor sold or distributed during
18 the preceding month to purchasers; identifying the purchaser to
19 whom it was sold or distributed; the purchaser's tax
20 registration number; and such other information reasonably
21 required by the Department. A distributor, importing
22 distributor, or manufacturer of alcoholic liquor must
23 personally deliver, mail, or provide by electronic means to
24 each retailer listed on the monthly statement a report
25 containing a cumulative total of that distributor's, importing
26 distributor's, or manufacturer's total sales of alcoholic

1 liquor to that retailer no later than the 10th day of the month
2 for the preceding month during which the transaction occurred.
3 The distributor, importing distributor, or manufacturer shall
4 notify the retailer as to the method by which the distributor,
5 importing distributor, or manufacturer will provide the sales
6 information. If the retailer is unable to receive the sales
7 information by electronic means, the distributor, importing
8 distributor, or manufacturer shall furnish the sales
9 information by personal delivery or by mail. For purposes of
10 this paragraph, the term "electronic means" includes, but is
11 not limited to, the use of a secure Internet website, e-mail,
12 or facsimile.

13 If a total amount of less than \$1 is payable, refundable or
14 creditable, such amount shall be disregarded if it is less than
15 50 cents and shall be increased to \$1 if it is 50 cents or more.

16 Beginning October 1, 1993, a taxpayer who has an average
17 monthly tax liability of \$150,000 or more shall make all
18 payments required by rules of the Department by electronic
19 funds transfer. Beginning October 1, 1994, a taxpayer who has
20 an average monthly tax liability of \$100,000 or more shall make
21 all payments required by rules of the Department by electronic
22 funds transfer. Beginning October 1, 1995, a taxpayer who has
23 an average monthly tax liability of \$50,000 or more shall make
24 all payments required by rules of the Department by electronic
25 funds transfer. Beginning October 1, 2000, a taxpayer who has
26 an annual tax liability of \$200,000 or more shall make all

1 payments required by rules of the Department by electronic
2 funds transfer. The term "annual tax liability" shall be the
3 sum of the taxpayer's liabilities under this Act, and under all
4 other State and local occupation and use tax laws administered
5 by the Department, for the immediately preceding calendar year.
6 The term "average monthly tax liability" shall be the sum of
7 the taxpayer's liabilities under this Act, and under all other
8 State and local occupation and use tax laws administered by the
9 Department, for the immediately preceding calendar year
10 divided by 12. Beginning on October 1, 2002, a taxpayer who has
11 a tax liability in the amount set forth in subsection (b) of
12 Section 2505-210 of the Department of Revenue Law shall make
13 all payments required by rules of the Department by electronic
14 funds transfer.

15 Before August 1 of each year beginning in 1993, the
16 Department shall notify all taxpayers required to make payments
17 by electronic funds transfer. All taxpayers required to make
18 payments by electronic funds transfer shall make those payments
19 for a minimum of one year beginning on October 1.

20 Any taxpayer not required to make payments by electronic
21 funds transfer may make payments by electronic funds transfer
22 with the permission of the Department.

23 All taxpayers required to make payment by electronic funds
24 transfer and any taxpayers authorized to voluntarily make
25 payments by electronic funds transfer shall make those payments
26 in the manner authorized by the Department.

1 The Department shall adopt such rules as are necessary to
2 effectuate a program of electronic funds transfer and the
3 requirements of this Section.

4 Any amount which is required to be shown or reported on any
5 return or other document under this Act shall, if such amount
6 is not a whole-dollar amount, be increased to the nearest
7 whole-dollar amount in any case where the fractional part of a
8 dollar is 50 cents or more, and decreased to the nearest
9 whole-dollar amount where the fractional part of a dollar is
10 less than 50 cents.

11 If the retailer is otherwise required to file a monthly
12 return and if the retailer's average monthly tax liability to
13 the Department does not exceed \$200, the Department may
14 authorize his returns to be filed on a quarter annual basis,
15 with the return for January, February and March of a given year
16 being due by April 20 of such year; with the return for April,
17 May and June of a given year being due by July 20 of such year;
18 with the return for July, August and September of a given year
19 being due by October 20 of such year, and with the return for
20 October, November and December of a given year being due by
21 January 20 of the following year.

22 If the retailer is otherwise required to file a monthly or
23 quarterly return and if the retailer's average monthly tax
24 liability with the Department does not exceed \$50, the
25 Department may authorize his returns to be filed on an annual
26 basis, with the return for a given year being due by January 20

1 of the following year.

2 Such quarter annual and annual returns, as to form and
3 substance, shall be subject to the same requirements as monthly
4 returns.

5 Notwithstanding any other provision in this Act concerning
6 the time within which a retailer may file his return, in the
7 case of any retailer who ceases to engage in a kind of business
8 which makes him responsible for filing returns under this Act,
9 such retailer shall file a final return under this Act with the
10 Department not more than one month after discontinuing such
11 business.

12 Where the same person has more than one business registered
13 with the Department under separate registrations under this
14 Act, such person may not file each return that is due as a
15 single return covering all such registered businesses, but
16 shall file separate returns for each such registered business.

17 In addition, with respect to motor vehicles, watercraft,
18 aircraft, and trailers that are required to be registered with
19 an agency of this State, every retailer selling this kind of
20 tangible personal property shall file, with the Department,
21 upon a form to be prescribed and supplied by the Department, a
22 separate return for each such item of tangible personal
23 property which the retailer sells, except that if, in the same
24 transaction, (i) a retailer of aircraft, watercraft, motor
25 vehicles or trailers transfers more than one aircraft,
26 watercraft, motor vehicle or trailer to another aircraft,

1 watercraft, motor vehicle retailer or trailer retailer for the
2 purpose of resale or (ii) a retailer of aircraft, watercraft,
3 motor vehicles, or trailers transfers more than one aircraft,
4 watercraft, motor vehicle, or trailer to a purchaser for use as
5 a qualifying rolling stock as provided in Section 2-5 of this
6 Act, then that seller may report the transfer of all aircraft,
7 watercraft, motor vehicles or trailers involved in that
8 transaction to the Department on the same uniform
9 invoice-transaction reporting return form. For purposes of
10 this Section, "watercraft" means a Class 2, Class 3, or Class 4
11 watercraft as defined in Section 3-2 of the Boat Registration
12 and Safety Act, a personal watercraft, or any boat equipped
13 with an inboard motor.

14 Any retailer who sells only motor vehicles, watercraft,
15 aircraft, or trailers that are required to be registered with
16 an agency of this State, so that all retailers' occupation tax
17 liability is required to be reported, and is reported, on such
18 transaction reporting returns and who is not otherwise required
19 to file monthly or quarterly returns, need not file monthly or
20 quarterly returns. However, those retailers shall be required
21 to file returns on an annual basis.

22 The transaction reporting return, in the case of motor
23 vehicles or trailers that are required to be registered with an
24 agency of this State, shall be the same document as the Uniform
25 Invoice referred to in Section 5-402 of The Illinois Vehicle
26 Code and must show the name and address of the seller; the name

1 and address of the purchaser; the amount of the selling price
2 including the amount allowed by the retailer for traded-in
3 property, if any; the amount allowed by the retailer for the
4 traded-in tangible personal property, if any, to the extent to
5 which Section 1 of this Act allows an exemption for the value
6 of traded-in property; the balance payable after deducting such
7 trade-in allowance from the total selling price; the amount of
8 tax due from the retailer with respect to such transaction; the
9 amount of tax collected from the purchaser by the retailer on
10 such transaction (or satisfactory evidence that such tax is not
11 due in that particular instance, if that is claimed to be the
12 fact); the place and date of the sale; a sufficient
13 identification of the property sold; such other information as
14 is required in Section 5-402 of The Illinois Vehicle Code, and
15 such other information as the Department may reasonably
16 require.

17 The transaction reporting return in the case of watercraft
18 or aircraft must show the name and address of the seller; the
19 name and address of the purchaser; the amount of the selling
20 price including the amount allowed by the retailer for
21 traded-in property, if any; the amount allowed by the retailer
22 for the traded-in tangible personal property, if any, to the
23 extent to which Section 1 of this Act allows an exemption for
24 the value of traded-in property; the balance payable after
25 deducting such trade-in allowance from the total selling price;
26 the amount of tax due from the retailer with respect to such

1 transaction; the amount of tax collected from the purchaser by
2 the retailer on such transaction (or satisfactory evidence that
3 such tax is not due in that particular instance, if that is
4 claimed to be the fact); the place and date of the sale, a
5 sufficient identification of the property sold, and such other
6 information as the Department may reasonably require.

7 Such transaction reporting return shall be filed not later
8 than 20 days after the day of delivery of the item that is
9 being sold, but may be filed by the retailer at any time sooner
10 than that if he chooses to do so. The transaction reporting
11 return and tax remittance or proof of exemption from the
12 Illinois use tax may be transmitted to the Department by way of
13 the State agency with which, or State officer with whom the
14 tangible personal property must be titled or registered (if
15 titling or registration is required) if the Department and such
16 agency or State officer determine that this procedure will
17 expedite the processing of applications for title or
18 registration.

19 With each such transaction reporting return, the retailer
20 shall remit the proper amount of tax due (or shall submit
21 satisfactory evidence that the sale is not taxable if that is
22 the case), to the Department or its agents, whereupon the
23 Department shall issue, in the purchaser's name, a use tax
24 receipt (or a certificate of exemption if the Department is
25 satisfied that the particular sale is tax exempt) which such
26 purchaser may submit to the agency with which, or State officer

1 with whom, he must title or register the tangible personal
2 property that is involved (if titling or registration is
3 required) in support of such purchaser's application for an
4 Illinois certificate or other evidence of title or registration
5 to such tangible personal property.

6 No retailer's failure or refusal to remit tax under this
7 Act precludes a user, who has paid the proper tax to the
8 retailer, from obtaining his certificate of title or other
9 evidence of title or registration (if titling or registration
10 is required) upon satisfying the Department that such user has
11 paid the proper tax (if tax is due) to the retailer. The
12 Department shall adopt appropriate rules to carry out the
13 mandate of this paragraph.

14 If the user who would otherwise pay tax to the retailer
15 wants the transaction reporting return filed and the payment of
16 the tax or proof of exemption made to the Department before the
17 retailer is willing to take these actions and such user has not
18 paid the tax to the retailer, such user may certify to the fact
19 of such delay by the retailer and may (upon the Department
20 being satisfied of the truth of such certification) transmit
21 the information required by the transaction reporting return
22 and the remittance for tax or proof of exemption directly to
23 the Department and obtain his tax receipt or exemption
24 determination, in which event the transaction reporting return
25 and tax remittance (if a tax payment was required) shall be
26 credited by the Department to the proper retailer's account

1 with the Department, but without the 2.1% or 1.75% discount
2 provided for in this Section being allowed. When the user pays
3 the tax directly to the Department, he shall pay the tax in the
4 same amount and in the same form in which it would be remitted
5 if the tax had been remitted to the Department by the retailer.

6 Refunds made by the seller during the preceding return
7 period to purchasers, on account of tangible personal property
8 returned to the seller, shall be allowed as a deduction under
9 subdivision 5 of his monthly or quarterly return, as the case
10 may be, in case the seller had theretofore included the
11 receipts from the sale of such tangible personal property in a
12 return filed by him and had paid the tax imposed by this Act
13 with respect to such receipts.

14 Where the seller is a corporation, the return filed on
15 behalf of such corporation shall be signed by the president,
16 vice-president, secretary or treasurer or by the properly
17 accredited agent of such corporation.

18 Where the seller is a limited liability company, the return
19 filed on behalf of the limited liability company shall be
20 signed by a manager, member, or properly accredited agent of
21 the limited liability company.

22 Except as provided in this Section, the retailer filing the
23 return under this Section shall, at the time of filing such
24 return, pay to the Department the amount of tax imposed by this
25 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
26 on and after January 1, 1990, or \$5 per calendar year,

1 whichever is greater, which is allowed to reimburse the
2 retailer for the expenses incurred in keeping records,
3 preparing and filing returns, remitting the tax and supplying
4 data to the Department on request. Any prepayment made pursuant
5 to Section 2d of this Act shall be included in the amount on
6 which such 2.1% or 1.75% discount is computed. In the case of
7 retailers who report and pay the tax on a transaction by
8 transaction basis, as provided in this Section, such discount
9 shall be taken with each such tax remittance instead of when
10 such retailer files his periodic return.

11 Before October 1, 2000, if the taxpayer's average monthly
12 tax liability to the Department under this Act, the Use Tax
13 Act, the Service Occupation Tax Act, and the Service Use Tax
14 Act, excluding any liability for prepaid sales tax to be
15 remitted in accordance with Section 2d of this Act, was \$10,000
16 or more during the preceding 4 complete calendar quarters, he
17 shall file a return with the Department each month by the 20th
18 day of the month next following the month during which such tax
19 liability is incurred and shall make payments to the Department
20 on or before the 7th, 15th, 22nd and last day of the month
21 during which such liability is incurred. On and after October
22 1, 2000, if the taxpayer's average monthly tax liability to the
23 Department under this Act, the Use Tax Act, the Service
24 Occupation Tax Act, and the Service Use Tax Act, excluding any
25 liability for prepaid sales tax to be remitted in accordance
26 with Section 2d of this Act, was \$20,000 or more during the

1 preceding 4 complete calendar quarters, he shall file a return
2 with the Department each month by the 20th day of the month
3 next following the month during which such tax liability is
4 incurred and shall make payment to the Department on or before
5 the 7th, 15th, 22nd and last day of the month during which such
6 liability is incurred. If the month during which such tax
7 liability is incurred began prior to January 1, 1985, each
8 payment shall be in an amount equal to 1/4 of the taxpayer's
9 actual liability for the month or an amount set by the
10 Department not to exceed 1/4 of the average monthly liability
11 of the taxpayer to the Department for the preceding 4 complete
12 calendar quarters (excluding the month of highest liability and
13 the month of lowest liability in such 4 quarter period). If the
14 month during which such tax liability is incurred begins on or
15 after January 1, 1985 and prior to January 1, 1987, each
16 payment shall be in an amount equal to 22.5% of the taxpayer's
17 actual liability for the month or 27.5% of the taxpayer's
18 liability for the same calendar month of the preceding year. If
19 the month during which such tax liability is incurred begins on
20 or after January 1, 1987 and prior to January 1, 1988, each
21 payment shall be in an amount equal to 22.5% of the taxpayer's
22 actual liability for the month or 26.25% of the taxpayer's
23 liability for the same calendar month of the preceding year. If
24 the month during which such tax liability is incurred begins on
25 or after January 1, 1988, and prior to January 1, 1989, or
26 begins on or after January 1, 1996, each payment shall be in an

1 amount equal to 22.5% of the taxpayer's actual liability for
2 the month or 25% of the taxpayer's liability for the same
3 calendar month of the preceding year. If the month during which
4 such tax liability is incurred begins on or after January 1,
5 1989, and prior to January 1, 1996, each payment shall be in an
6 amount equal to 22.5% of the taxpayer's actual liability for
7 the month or 25% of the taxpayer's liability for the same
8 calendar month of the preceding year or 100% of the taxpayer's
9 actual liability for the quarter monthly reporting period. The
10 amount of such quarter monthly payments shall be credited
11 against the final tax liability of the taxpayer's return for
12 that month. Before October 1, 2000, once applicable, the
13 requirement of the making of quarter monthly payments to the
14 Department by taxpayers having an average monthly tax liability
15 of \$10,000 or more as determined in the manner provided above
16 shall continue until such taxpayer's average monthly liability
17 to the Department during the preceding 4 complete calendar
18 quarters (excluding the month of highest liability and the
19 month of lowest liability) is less than \$9,000, or until such
20 taxpayer's average monthly liability to the Department as
21 computed for each calendar quarter of the 4 preceding complete
22 calendar quarter period is less than \$10,000. However, if a
23 taxpayer can show the Department that a substantial change in
24 the taxpayer's business has occurred which causes the taxpayer
25 to anticipate that his average monthly tax liability for the
26 reasonably foreseeable future will fall below the \$10,000

1 threshold stated above, then such taxpayer may petition the
2 Department for a change in such taxpayer's reporting status. On
3 and after October 1, 2000, once applicable, the requirement of
4 the making of quarter monthly payments to the Department by
5 taxpayers having an average monthly tax liability of \$20,000 or
6 more as determined in the manner provided above shall continue
7 until such taxpayer's average monthly liability to the
8 Department during the preceding 4 complete calendar quarters
9 (excluding the month of highest liability and the month of
10 lowest liability) is less than \$19,000 or until such taxpayer's
11 average monthly liability to the Department as computed for
12 each calendar quarter of the 4 preceding complete calendar
13 quarter period is less than \$20,000. However, if a taxpayer can
14 show the Department that a substantial change in the taxpayer's
15 business has occurred which causes the taxpayer to anticipate
16 that his average monthly tax liability for the reasonably
17 foreseeable future will fall below the \$20,000 threshold stated
18 above, then such taxpayer may petition the Department for a
19 change in such taxpayer's reporting status. The Department
20 shall change such taxpayer's reporting status unless it finds
21 that such change is seasonal in nature and not likely to be
22 long term. If any such quarter monthly payment is not paid at
23 the time or in the amount required by this Section, then the
24 taxpayer shall be liable for penalties and interest on the
25 difference between the minimum amount due as a payment and the
26 amount of such quarter monthly payment actually and timely

1 paid, except insofar as the taxpayer has previously made
2 payments for that month to the Department in excess of the
3 minimum payments previously due as provided in this Section.
4 The Department shall make reasonable rules and regulations to
5 govern the quarter monthly payment amount and quarter monthly
6 payment dates for taxpayers who file on other than a calendar
7 monthly basis.

8 The provisions of this paragraph apply before October 1,
9 2001. Without regard to whether a taxpayer is required to make
10 quarter monthly payments as specified above, any taxpayer who
11 is required by Section 2d of this Act to collect and remit
12 prepaid taxes and has collected prepaid taxes which average in
13 excess of \$25,000 per month during the preceding 2 complete
14 calendar quarters, shall file a return with the Department as
15 required by Section 2f and shall make payments to the
16 Department on or before the 7th, 15th, 22nd and last day of the
17 month during which such liability is incurred. If the month
18 during which such tax liability is incurred began prior to the
19 effective date of this amendatory Act of 1985, each payment
20 shall be in an amount not less than 22.5% of the taxpayer's
21 actual liability under Section 2d. If the month during which
22 such tax liability is incurred begins on or after January 1,
23 1986, each payment shall be in an amount equal to 22.5% of the
24 taxpayer's actual liability for the month or 27.5% of the
25 taxpayer's liability for the same calendar month of the
26 preceding calendar year. If the month during which such tax

1 liability is incurred begins on or after January 1, 1987, each
2 payment shall be in an amount equal to 22.5% of the taxpayer's
3 actual liability for the month or 26.25% of the taxpayer's
4 liability for the same calendar month of the preceding year.
5 The amount of such quarter monthly payments shall be credited
6 against the final tax liability of the taxpayer's return for
7 that month filed under this Section or Section 2f, as the case
8 may be. Once applicable, the requirement of the making of
9 quarter monthly payments to the Department pursuant to this
10 paragraph shall continue until such taxpayer's average monthly
11 prepaid tax collections during the preceding 2 complete
12 calendar quarters is \$25,000 or less. If any such quarter
13 monthly payment is not paid at the time or in the amount
14 required, the taxpayer shall be liable for penalties and
15 interest on such difference, except insofar as the taxpayer has
16 previously made payments for that month in excess of the
17 minimum payments previously due.

18 The provisions of this paragraph apply on and after October
19 1, 2001. Without regard to whether a taxpayer is required to
20 make quarter monthly payments as specified above, any taxpayer
21 who is required by Section 2d of this Act to collect and remit
22 prepaid taxes and has collected prepaid taxes that average in
23 excess of \$20,000 per month during the preceding 4 complete
24 calendar quarters shall file a return with the Department as
25 required by Section 2f and shall make payments to the
26 Department on or before the 7th, 15th, 22nd and last day of the

1 month during which the liability is incurred. Each payment
2 shall be in an amount equal to 22.5% of the taxpayer's actual
3 liability for the month or 25% of the taxpayer's liability for
4 the same calendar month of the preceding year. The amount of
5 the quarter monthly payments shall be credited against the
6 final tax liability of the taxpayer's return for that month
7 filed under this Section or Section 2f, as the case may be.
8 Once applicable, the requirement of the making of quarter
9 monthly payments to the Department pursuant to this paragraph
10 shall continue until the taxpayer's average monthly prepaid tax
11 collections during the preceding 4 complete calendar quarters
12 (excluding the month of highest liability and the month of
13 lowest liability) is less than \$19,000 or until such taxpayer's
14 average monthly liability to the Department as computed for
15 each calendar quarter of the 4 preceding complete calendar
16 quarters is less than \$20,000. If any such quarter monthly
17 payment is not paid at the time or in the amount required, the
18 taxpayer shall be liable for penalties and interest on such
19 difference, except insofar as the taxpayer has previously made
20 payments for that month in excess of the minimum payments
21 previously due.

22 If any payment provided for in this Section exceeds the
23 taxpayer's liabilities under this Act, the Use Tax Act, the
24 Service Occupation Tax Act and the Service Use Tax Act, as
25 shown on an original monthly return, the Department shall, if
26 requested by the taxpayer, issue to the taxpayer a credit

1 memorandum no later than 30 days after the date of payment. The
2 credit evidenced by such credit memorandum may be assigned by
3 the taxpayer to a similar taxpayer under this Act, the Use Tax
4 Act, the Service Occupation Tax Act or the Service Use Tax Act,
5 in accordance with reasonable rules and regulations to be
6 prescribed by the Department. If no such request is made, the
7 taxpayer may credit such excess payment against tax liability
8 subsequently to be remitted to the Department under this Act,
9 the Use Tax Act, the Service Occupation Tax Act or the Service
10 Use Tax Act, in accordance with reasonable rules and
11 regulations prescribed by the Department. If the Department
12 subsequently determined that all or any part of the credit
13 taken was not actually due to the taxpayer, the taxpayer's 2.1%
14 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
15 of the difference between the credit taken and that actually
16 due, and that taxpayer shall be liable for penalties and
17 interest on such difference.

18 If a retailer of motor fuel is entitled to a credit under
19 Section 2d of this Act which exceeds the taxpayer's liability
20 to the Department under this Act for the month which the
21 taxpayer is filing a return, the Department shall issue the
22 taxpayer a credit memorandum for the excess.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the Local Government Tax Fund, a special fund in the
25 State treasury which is hereby created, the net revenue
26 realized for the preceding month from the 1% tax on sales of

1 food for human consumption which is to be consumed off the
2 premises where it is sold (other than alcoholic beverages, soft
3 drinks and food which has been prepared for immediate
4 consumption) and prescription and nonprescription medicines,
5 drugs, medical appliances and insulin, urine testing
6 materials, syringes and needles used by diabetics.

7 Beginning January 1, 1990, each month the Department shall
8 pay into the County and Mass Transit District Fund, a special
9 fund in the State treasury which is hereby created, 4% of the
10 net revenue realized for the preceding month from the 6.25%
11 general rate.

12 Beginning August 1, 2000, each month the Department shall
13 pay into the County and Mass Transit District Fund 20% of the
14 net revenue realized for the preceding month from the 1.25%
15 rate on the selling price of motor fuel and gasohol.

16 Beginning January 1, 1990, each month the Department shall
17 pay into the Local Government Tax Fund 16% of the net revenue
18 realized for the preceding month from the 6.25% general rate on
19 the selling price of tangible personal property.

20 Beginning August 1, 2000, each month the Department shall
21 pay into the Local Government Tax Fund 80% of the net revenue
22 realized for the preceding month from the 1.25% rate on the
23 selling price of motor fuel and gasohol.

24 Beginning October 1, 2009, each month the Department shall
25 pay into the Capital Projects Fund an amount that is equal to
26 an amount estimated by the Department to represent 80% of the

1 net revenue realized for the preceding month from the sale of
2 candy, grooming and hygiene products, and soft drinks that had
3 been taxed at a rate of 1% prior to September 1, 2009 but that
4 is now taxed at 6.25%.

5 Of the remainder of the moneys received by the Department
6 pursuant to this Act, (a) 1.75% thereof shall be paid into the
7 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
8 and after July 1, 1989, 3.8% thereof shall be paid into the
9 Build Illinois Fund; provided, however, that if in any fiscal
10 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
11 may be, of the moneys received by the Department and required
12 to be paid into the Build Illinois Fund pursuant to this Act,
13 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
14 Act, and Section 9 of the Service Occupation Tax Act, such Acts
15 being hereinafter called the "Tax Acts" and such aggregate of
16 2.2% or 3.8%, as the case may be, of moneys being hereinafter
17 called the "Tax Act Amount", and (2) the amount transferred to
18 the Build Illinois Fund from the State and Local Sales Tax
19 Reform Fund shall be less than the Annual Specified Amount (as
20 hereinafter defined), an amount equal to the difference shall
21 be immediately paid into the Build Illinois Fund from other
22 moneys received by the Department pursuant to the Tax Acts; the
23 "Annual Specified Amount" means the amounts specified below for
24 fiscal years 1986 through 1993:

25	Fiscal Year	Annual Specified Amount
26	1986	\$54,800,000

1	1987	\$76,650,000
2	1988	\$80,480,000
3	1989	\$88,510,000
4	1990	\$115,330,000
5	1991	\$145,470,000
6	1992	\$182,730,000
7	1993	\$206,520,000;

8 and means the Certified Annual Debt Service Requirement (as
9 defined in Section 13 of the Build Illinois Bond Act) or the
10 Tax Act Amount, whichever is greater, for fiscal year 1994 and
11 each fiscal year thereafter; and further provided, that if on
12 the last business day of any month the sum of (1) the Tax Act
13 Amount required to be deposited into the Build Illinois Bond
14 Account in the Build Illinois Fund during such month and (2)
15 the amount transferred to the Build Illinois Fund from the
16 State and Local Sales Tax Reform Fund shall have been less than
17 1/12 of the Annual Specified Amount, an amount equal to the
18 difference shall be immediately paid into the Build Illinois
19 Fund from other moneys received by the Department pursuant to
20 the Tax Acts; and, further provided, that in no event shall the
21 payments required under the preceding proviso result in
22 aggregate payments into the Build Illinois Fund pursuant to
23 this clause (b) for any fiscal year in excess of the greater of
24 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
25 such fiscal year. The amounts payable into the Build Illinois
26 Fund under clause (b) of the first sentence in this paragraph

1 shall be payable only until such time as the aggregate amount
2 on deposit under each trust indenture securing Bonds issued and
3 outstanding pursuant to the Build Illinois Bond Act is
4 sufficient, taking into account any future investment income,
5 to fully provide, in accordance with such indenture, for the
6 defeasance of or the payment of the principal of, premium, if
7 any, and interest on the Bonds secured by such indenture and on
8 any Bonds expected to be issued thereafter and all fees and
9 costs payable with respect thereto, all as certified by the
10 Director of the Bureau of the Budget (now Governor's Office of
11 Management and Budget). If on the last business day of any
12 month in which Bonds are outstanding pursuant to the Build
13 Illinois Bond Act, the aggregate of moneys deposited in the
14 Build Illinois Bond Account in the Build Illinois Fund in such
15 month shall be less than the amount required to be transferred
16 in such month from the Build Illinois Bond Account to the Build
17 Illinois Bond Retirement and Interest Fund pursuant to Section
18 13 of the Build Illinois Bond Act, an amount equal to such
19 deficiency shall be immediately paid from other moneys received
20 by the Department pursuant to the Tax Acts to the Build
21 Illinois Fund; provided, however, that any amounts paid to the
22 Build Illinois Fund in any fiscal year pursuant to this
23 sentence shall be deemed to constitute payments pursuant to
24 clause (b) of the first sentence of this paragraph and shall
25 reduce the amount otherwise payable for such fiscal year
26 pursuant to that clause (b). The moneys received by the

1 Department pursuant to this Act and required to be deposited
 2 into the Build Illinois Fund are subject to the pledge, claim
 3 and charge set forth in Section 12 of the Build Illinois Bond
 4 Act.

5 Subject to payment of amounts into the Build Illinois Fund
 6 as provided in the preceding paragraph or in any amendment
 7 thereto hereafter enacted, the following specified monthly
 8 installment of the amount requested in the certificate of the
 9 Chairman of the Metropolitan Pier and Exposition Authority
 10 provided under Section 8.25f of the State Finance Act, but not
 11 in excess of sums designated as "Total Deposit", shall be
 12 deposited in the aggregate from collections under Section 9 of
 13 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 14 9 of the Service Occupation Tax Act, and Section 3 of the
 15 Retailers' Occupation Tax Act into the McCormick Place
 16 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
18	1993	\$0
19	1994	53,000,000
20	1995	58,000,000
21	1996	61,000,000
22	1997	64,000,000
23	1998	68,000,000
24	1999	71,000,000
25	2000	75,000,000

1	2001	80,000,000
2	2002	93,000,000
3	2003	99,000,000
4	2004	103,000,000
5	2005	108,000,000
6	2006	113,000,000
7	2007	119,000,000
8	2008	126,000,000
9	2009	132,000,000
10	2010	139,000,000
11	2011	146,000,000
12	2012	153,000,000
13	2013	161,000,000
14	2014	170,000,000
15	2015	179,000,000
16	2016	189,000,000
17	2017	199,000,000
18	2018	210,000,000
19	2019	221,000,000
20	2020	233,000,000
21	2021	246,000,000
22	2022	260,000,000
23	2023 and	275,000,000
24	<u>2024</u>	<u>275,000,000</u>
25	<u>2025</u>	<u>275,000,000</u>
26	<u>2026</u>	<u>279,000,000</u>

1	<u>2027</u>	<u>292,000,000</u>
2	<u>2028</u>	<u>307,000,000</u>
3	<u>2029</u>	<u>322,000,000</u>
4	<u>2030</u>	<u>338,000,000</u>
5	<u>2031</u>	<u>350,000,000</u>
6	<u>2032</u>	<u>350,000,000</u>

7 and

8 each fiscal year
 9 thereafter that bonds
 10 are outstanding under
 11 Section 13.2 of the
 12 Metropolitan Pier and
 13 Exposition Authority Act,
 14 but not after fiscal year 2060 ~~2042~~.

15 Beginning July 20, 1993 and in each month of each fiscal
 16 year thereafter, one-eighth of the amount requested in the
 17 certificate of the Chairman of the Metropolitan Pier and
 18 Exposition Authority for that fiscal year, less the amount
 19 deposited into the McCormick Place Expansion Project Fund by
 20 the State Treasurer in the respective month under subsection
 21 (g) of Section 13 of the Metropolitan Pier and Exposition
 22 Authority Act, plus cumulative deficiencies in the deposits
 23 required under this Section for previous months and years,
 24 shall be deposited into the McCormick Place Expansion Project
 25 Fund, until the full amount requested for the fiscal year, but
 26 not in excess of the amount specified above as "Total Deposit",

1 has been deposited.

2 Subject to payment of amounts into the Build Illinois Fund
3 and the McCormick Place Expansion Project Fund pursuant to the
4 preceding paragraphs or in any amendments thereto hereafter
5 enacted, beginning July 1, 1993, the Department shall each
6 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
7 the net revenue realized for the preceding month from the 6.25%
8 general rate on the selling price of tangible personal
9 property.

10 Subject to payment of amounts into the Build Illinois Fund
11 and the McCormick Place Expansion Project Fund pursuant to the
12 preceding paragraphs or in any amendments thereto hereafter
13 enacted, beginning with the receipt of the first report of
14 taxes paid by an eligible business and continuing for a 25-year
15 period, the Department shall each month pay into the Energy
16 Infrastructure Fund 80% of the net revenue realized from the
17 6.25% general rate on the selling price of Illinois-mined coal
18 that was sold to an eligible business. For purposes of this
19 paragraph, the term "eligible business" means a new electric
20 generating facility certified pursuant to Section 605-332 of
21 the Department of Commerce and Economic Opportunity Law of the
22 Civil Administrative Code of Illinois.

23 Of the remainder of the moneys received by the Department
24 pursuant to this Act, 75% thereof shall be paid into the State
25 Treasury and 25% shall be reserved in a special account and
26 used only for the transfer to the Common School Fund as part of

1 the monthly transfer from the General Revenue Fund in
2 accordance with Section 8a of the State Finance Act.

3 The Department may, upon separate written notice to a
4 taxpayer, require the taxpayer to prepare and file with the
5 Department on a form prescribed by the Department within not
6 less than 60 days after receipt of the notice an annual
7 information return for the tax year specified in the notice.
8 Such annual return to the Department shall include a statement
9 of gross receipts as shown by the retailer's last Federal
10 income tax return. If the total receipts of the business as
11 reported in the Federal income tax return do not agree with the
12 gross receipts reported to the Department of Revenue for the
13 same period, the retailer shall attach to his annual return a
14 schedule showing a reconciliation of the 2 amounts and the
15 reasons for the difference. The retailer's annual return to the
16 Department shall also disclose the cost of goods sold by the
17 retailer during the year covered by such return, opening and
18 closing inventories of such goods for such year, costs of goods
19 used from stock or taken from stock and given away by the
20 retailer during such year, payroll information of the
21 retailer's business during such year and any additional
22 reasonable information which the Department deems would be
23 helpful in determining the accuracy of the monthly, quarterly
24 or annual returns filed by such retailer as provided for in
25 this Section.

26 If the annual information return required by this Section

1 is not filed when and as required, the taxpayer shall be liable
2 as follows:

3 (i) Until January 1, 1994, the taxpayer shall be liable
4 for a penalty equal to 1/6 of 1% of the tax due from such
5 taxpayer under this Act during the period to be covered by
6 the annual return for each month or fraction of a month
7 until such return is filed as required, the penalty to be
8 assessed and collected in the same manner as any other
9 penalty provided for in this Act.

10 (ii) On and after January 1, 1994, the taxpayer shall
11 be liable for a penalty as described in Section 3-4 of the
12 Uniform Penalty and Interest Act.

13 The chief executive officer, proprietor, owner or highest
14 ranking manager shall sign the annual return to certify the
15 accuracy of the information contained therein. Any person who
16 willfully signs the annual return containing false or
17 inaccurate information shall be guilty of perjury and punished
18 accordingly. The annual return form prescribed by the
19 Department shall include a warning that the person signing the
20 return may be liable for perjury.

21 The provisions of this Section concerning the filing of an
22 annual information return do not apply to a retailer who is not
23 required to file an income tax return with the United States
24 Government.

25 As soon as possible after the first day of each month, upon
26 certification of the Department of Revenue, the Comptroller

1 shall order transferred and the Treasurer shall transfer from
2 the General Revenue Fund to the Motor Fuel Tax Fund an amount
3 equal to 1.7% of 80% of the net revenue realized under this Act
4 for the second preceding month. Beginning April 1, 2000, this
5 transfer is no longer required and shall not be made.

6 Net revenue realized for a month shall be the revenue
7 collected by the State pursuant to this Act, less the amount
8 paid out during that month as refunds to taxpayers for
9 overpayment of liability.

10 For greater simplicity of administration, manufacturers,
11 importers and wholesalers whose products are sold at retail in
12 Illinois by numerous retailers, and who wish to do so, may
13 assume the responsibility for accounting and paying to the
14 Department all tax accruing under this Act with respect to such
15 sales, if the retailers who are affected do not make written
16 objection to the Department to this arrangement.

17 Any person who promotes, organizes, provides retail
18 selling space for concessionaires or other types of sellers at
19 the Illinois State Fair, DuQuoin State Fair, county fairs,
20 local fairs, art shows, flea markets and similar exhibitions or
21 events, including any transient merchant as defined by Section
22 2 of the Transient Merchant Act of 1987, is required to file a
23 report with the Department providing the name of the merchant's
24 business, the name of the person or persons engaged in
25 merchant's business, the permanent address and Illinois
26 Retailers Occupation Tax Registration Number of the merchant,

1 the dates and location of the event and other reasonable
2 information that the Department may require. The report must be
3 filed not later than the 20th day of the month next following
4 the month during which the event with retail sales was held.
5 Any person who fails to file a report required by this Section
6 commits a business offense and is subject to a fine not to
7 exceed \$250.

8 Any person engaged in the business of selling tangible
9 personal property at retail as a concessionaire or other type
10 of seller at the Illinois State Fair, county fairs, art shows,
11 flea markets and similar exhibitions or events, or any
12 transient merchants, as defined by Section 2 of the Transient
13 Merchant Act of 1987, may be required to make a daily report of
14 the amount of such sales to the Department and to make a daily
15 payment of the full amount of tax due. The Department shall
16 impose this requirement when it finds that there is a
17 significant risk of loss of revenue to the State at such an
18 exhibition or event. Such a finding shall be based on evidence
19 that a substantial number of concessionaires or other sellers
20 who are not residents of Illinois will be engaging in the
21 business of selling tangible personal property at retail at the
22 exhibition or event, or other evidence of a significant risk of
23 loss of revenue to the State. The Department shall notify
24 concessionaires and other sellers affected by the imposition of
25 this requirement. In the absence of notification by the
26 Department, the concessionaires and other sellers shall file

1 their returns as otherwise required in this Section.

2 (Source: P.A. 95-331, eff. 8-21-07; 96-34, eff. 7-13-09; 96-38,
3 eff. 7-13-09.)

4 Section 30. The Metropolitan Pier and Exposition Authority
5 Act is amended by changing Sections 2, 4, 5, 13, and 13.2 as
6 follows:

7 (70 ILCS 210/2) (from Ch. 85, par. 1222)

8 Sec. 2. When used in this Act:

9 "Authority" means Metropolitan Pier and Exposition
10 Authority.

11 "Governmental agency" means the Federal government, State
12 government, and any unit of local government, and any agency or
13 instrumentality, corporate or otherwise, thereof.

14 "Person" means any individual, firm, partnership,
15 corporation, both domestic and foreign, company, association
16 or joint stock association; and includes any trustee, receiver,
17 assignee or personal representative thereof.

18 "Management of a trade show or convention" means any person
19 that manages trade shows or conventions on Authority premises.

20 "Contractor" means any person who contracts with the
21 Authority or with the management of a trade show or convention
22 to provide any services related to drayage, rigging, carpentry,
23 decorating, electrical, maintenance, mechanical, food and
24 beverage service, or related trades and duties for exposition

1 trade shows or conventions on Authority premises.

2 "Exhibitor" means any person who contracts with the
3 Authority or with the management of a trade show or convention
4 to exhibit during an exposition trade show or convention on
5 Authority premises.

6 "Board" means the governing body of the Metropolitan Pier
7 and Exposition Authority.

8 "Governor" means the Governor of the State of Illinois.

9 "Mayor" means the Mayor of the City of Chicago.

10 "Metropolitan area" means all that territory in the State
11 of Illinois lying within the corporate boundaries of the County
12 of Cook.

13 "Navy Pier" means the real property, structures,
14 facilities and improvements located in the City of Chicago
15 commonly known as Navy Pier, as well as property adjacent or
16 appurtenant thereto which may be necessary or convenient for
17 carrying out the purposes of the Authority at that location.

18 "Park District President" means the President of the Board
19 of Commissioners of the Chicago Park District.

20 "Project" means the expansion of existing fair and
21 exposition grounds and facilities of the Authority by additions
22 to the present facilities, by acquisition of the land described
23 below and by the addition of a structure having a floor area of
24 approximately 1,100,000 square feet, or any part thereof, and
25 such other improvements to be located on land to be acquired,
26 including but not limited to all or a portion of Site A, by

1 connecting walkways or passageways between the present
2 facilities and additional structures, and by acquisition and
3 improvement of Navy Pier.

4 "Expansion Project" means the further expansion of the
5 grounds, buildings, and facilities of the Authority for its
6 corporate purposes, including, but not limited to, the
7 acquisition of land and interests in land, the relocation of
8 persons and businesses located on land acquired by the
9 Authority, and the construction, equipping, and operation of
10 new exhibition and convention space, meeting rooms, support
11 facilities, and facilities providing retail uses, commercial
12 uses, and goods and services for the persons attending
13 conventions, meetings, exhibits, and events at the grounds,
14 buildings, and facilities of the Authority. "Expansion
15 Project" also includes improvements to land, highways, mass
16 transit facilities, and infrastructure, whether or not located
17 on land owned by the Authority, that in the determination of
18 the Authority are appropriate on account of the improvement of
19 the Authority's grounds, buildings, and facilities. "Expansion
20 Project" also includes the renovation and improvement of the
21 existing grounds, buildings, and facilities of the Authority,
22 including Navy Pier.

23 "State" means the State of Illinois.

24 "Site A" means the tract of land comprised of a part of the
25 Illinois Central Railroad Company right-of-way (now known as
26 the "Illinois Central Gulf Railroad") and a part of the

1 submerged lands reclaimed by said Railroad as described in the
2 1919 Lake Front Ordinance, in the Southeast Fractional Quarter
3 of Section 22, the Southwest Fractional Quarter of Section 22
4 and the Northeast Fractional Quarter of Section 27, Township 39
5 North, Range 14 East of the Third Principal Meridian, said
6 tract of land being described as follows:

7 PARCEL A - NORTH AIR RIGHTS PARCEL

8 All of the real property and space, at and above a
9 horizontal plane at an elevation of 33.51 feet above
10 Chicago City Datum, the horizontal limits of which are the
11 planes formed by projecting vertically upward and downward
12 from the surface of the Earth the boundaries of the
13 following described parcel of land:

14 Beginning on the westerly line of said Illinois Central
15 Railroad Company right-of-way at the intersection of the
16 northerly line of the 23rd Street viaduct, being a line 60
17 feet (measured perpendicularly) northerly of and parallel
18 with the centerline of the existing structure, and running
19 thence northwardly along said westerly right-of-way line,
20 a distance of 1500.00 feet; thence eastwardly along a line
21 perpendicular to said westerly right-of-way line, a
22 distance of 418.419 feet; thence southwardly along an arc
23 of a circle, convex to the East, with a radius of 915.13
24 feet, a distance of 207.694 feet to a point which is
25 364.092 feet (measured perpendicularly) easterly from said
26 westerly right-of-way line and 1300.00 feet (measured

1 perpendicularly) northerly of said northerly line of the
2 23rd Street viaduct; thence continuing along an arc of a
3 circle, convex to the East, with a radius of 2008.70 feet,
4 a distance of 154.214 feet to a point which is 301.631 feet
5 (measured perpendicularly) easterly from said westerly
6 right-of-way line and 1159.039 feet (measured
7 perpendicularly) northerly of said northerly line of the
8 23rd Street viaduct; thence southwardly along a straight
9 line a distance of 184.018 feet to a point which is 220.680
10 feet (measured perpendicularly) easterly from said
11 westerly right-of-way line and 993.782 feet (measured
12 perpendicularly) northerly of said northerly line of the
13 23rd Street viaduct; thence southwardly along a straight
14 line, a distance of 66.874 feet to a point which is 220.719
15 feet (measured perpendicularly) easterly from said
16 westerly right-of-way line and 926.908 feet (measured
17 perpendicularly) northerly from the northerly line of the
18 23rd Street viaduct; thence southwardly along a straight
19 line, a distance of 64.946 feet to a point which is 199.589
20 feet (measured perpendicularly) easterly from said
21 westerly right-of-way line and 865.496 feet (measured
22 perpendicularly) northerly from said northerly line of the
23 23rd Street viaduct; thence southwardly along a straight
24 line, a distance of 865.496 feet to a point on said
25 northerly line of the 23rd Street viaduct; which point is
26 200.088 feet easterly from said westerly right-of-way

1 line, and thence westwardly along the northerly line of
2 said 23rd Street viaduct, said distance of 200.088 feet to
3 the point of beginning.

4 There is reserved from the above described parcel of land a
5 corridor for railroad freight and passenger operations,
6 said corridor is to be limited in width to a distance of 10
7 feet normally distant to the left and to the right of the
8 centerline of Grantor's Northbound Freight Track, and 10
9 feet normally distant to the left and to the right of the
10 centerline of Grantor's Southbound Freight Track, the
11 uppermost limits, or roof, of the railroad freight and
12 passenger corridor shall be established at an elevation of
13 18 feet above the existing Top of Rail of the aforesaid
14 Northbound and Southbound freight trackage.

15 PARCEL B - 23RD ST. AIR RIGHTS PARCEL

16 All of the real property and space, at and above a
17 horizontal plane which is common with the bottom of the
18 bottom flange of the E. 23rd Street viaduct as it spans
19 Grantor's operating commuter, freight and passenger
20 trackage, the horizontal limits of which are the planes
21 formed by projecting vertically upward and downward from
22 the surface of the Earth the boundaries of the following
23 described parcel of land:

24 Beginning on the westerly line of said Illinois Central
25 Railroad Company right-of-way at the intersection of the
26 northerly line of the 23rd Street viaduct, being a line 60

1 feet (measured perpendicularly) northerly of and parallel
2 with the centerline of the existing structure, and running
3 thence eastwardly along said northerly line of the 23rd
4 Street viaduct, a distance of 200.088 feet; thence
5 southwardly along a straight line, a distance of 120.00
6 feet to a point on the southerly line of said 23rd Street
7 viaduct (being the southerly line of the easement granted
8 to the South Park Commissioners dated September 25, 1922 as
9 document No. 7803194), which point is 199.773 feet easterly
10 of said westerly right-of-way line; thence westwardly
11 along said southerly line of the 23rd Street viaduct, said
12 distance of 199.773 feet to the westerly right-of-way line
13 and thence northwardly along said westerly right-of-way
14 line, a distance of 120.00 feet to the point of beginning.

15 PARCEL C - SOUTH AIR RIGHTS PARCEL

16 All of the real property and space, at and above a
17 horizontal plane at an elevation of 34.51 feet above
18 Chicago City Datum, the horizontal limits of which are the
19 planes formed by projecting vertically upward and downward
20 from the surface of the Earth the boundaries of the
21 following described parcel of land:

22 Beginning on the westerly line of said Illinois Central
23 Railroad Company right-of-way at the intersection of the
24 southerly line of the 23rd Street viaduct, being the
25 southerly line of the easement granted to the South Park
26 Commissioners dated September 25, 1922 as document No.

1 7803194) and running thence eastwardly along said South
2 line of the 23rd Street viaduct, a distance of 199.773
3 feet; thence southerly along a straight line, a distance of
4 169.071 feet to a point which is 199.328 feet (measured
5 perpendicularly) easterly from said westerly right-of-way
6 line thence southerly along a straight line, whose
7 southerly terminus is a point which is 194.66 feet
8 (measured perpendicularly) easterly from said westerly
9 right-of-way line and 920.105 feet (measured a distance of
10 493.34 feet; thence westwardly along a straight line,
11 perpendicular to said westerly right-of-way line, a
12 distance of 196.263 feet to said westerly right-of-way line
13 and thence northwardly along the westerly right-of-way, a
14 distance of 662.40 feet to the point of beginning.

15 Parcels A, B and C herein above described containing
16 525,228 square feet (12.0576 acres) of land, more or less.

17 AND,

18 SOUTH FEE PARCEL - SOUTH OF NORTH LINE OF I-55

19 A tract of land comprised of a part of the Illinois Central
20 Railroad Company right-of-way (now known as the "Illinois
21 Central Gulf Railroad") and a part of the submerged lands
22 reclaimed by said Railroads as described in the 1919 Lake
23 Front Ordinance, in the Northeast Fractional Quarter and
24 the Southeast Fractional Quarter of Section 27, Township 39
25 North, Range 14 East of the Third Principal Meridian, said
26 tract of land being described as follows:

1 Beginning at a point on the North line of the 31st Street
2 viaduct, being a line 50.00 feet (measured
3 perpendicularly) northerly of and parallel with the South
4 line of said Southeast Fractional Quarter of Section 27,
5 which point is 163.518 feet (measured along the northerly
6 line of said viaduct) easterly of the westerly line of said
7 Illinois Central Railroad Company, and running thence
8 northwardly along a straight line, a distance of 1903.228
9 feet, to a point which is 156.586 feet easterly, and
10 1850.555 feet northerly of the intersection of said
11 westerly right-of-way line with the northerly line of said
12 31st Street viaduct, as measured along said westerly line
13 and a line perpendicular thereto; thence northwardly along
14 a straight line, a distance of 222.296 feet, to a point
15 which is 148.535 feet easterly, and 2078.705 feet northerly
16 of the intersection of said westerly right-of-way line with
17 the northerly line of said 31st Street viaduct, as measured
18 along said westerly line and a line perpendicular thereto;
19 thence northwardly along a straight line, a distance of
20 488.798 feet, to a point which is 126.789 feet easterly,
21 and 2567.019 feet northerly of the intersection of said
22 westerly right-of-way line with the northerly line of said
23 31st Street viaduct, as measured along said westerly line
24 and a line perpendicular thereto; thence northwardly along
25 a straight line, a distance of 458.564 feet, to a point
26 which is 126.266 feet easterly and 3025.583 feet northerly

1 of the intersection of said westerly right-of-way line with
2 the northerly line of said 31st Street viaduct, as measured
3 along said westerly line and a line perpendicular thereto;
4 thence northwardly along a straight line, a distance of
5 362.655 feet, to a point which is 143.70 feet easterly, and
6 3387.819 feet northerly of the intersection of said
7 westerly right-of-way line with the northerly line of said
8 31st street viaduct, as measured along said westerly line
9 and a line perpendicular thereto; thence northwardly along
10 a straight line, whose northerly terminus is a point which
11 is 194.66 feet (measured perpendicularly) easterly from
12 said westerly right-of-way line and 920.105 feet (measured
13 perpendicularly) South from the southerly line of the 23rd
14 Street viaduct (being the southerly line of the easement
15 granted to the South Park Commissioners dated September 25,
16 1922 as document No. 7803194) a distance of 335.874 feet to
17 an intersection with a northerly line of the easement for
18 the overhead structure of the Southwest Expressway System
19 (as described in Judgement Order No. 67 L 13579 in the
20 Circuit Court of Cook County), said northerly line
21 extending from a point on said westerly right-of-way line,
22 142.47 feet (measured perpendicularly) North of the
23 intersection of said line with the easterly extension of
24 the North line of East 25th Street (as shown in Walker
25 Bros. Addition to Chicago, a subdivision in the Northeast
26 Fractional Quarter of Section 27 aforesaid) to a point

1 which is 215.07 feet (measured perpendicularly) North of
2 said easterly extension of the North line of E. 25th Street
3 and 396.19 feet (measured perpendicularly) westerly of the
4 westerly line of Burnham Park (as said westerly line is
5 described by the City of Chicago by ordinance passed July
6 21, 1919 and recorded on March 5, 1920 in the Office of the
7 Recorder of Deeds of Cook County, Illinois as document No.
8 6753370); thence northeastwardly along the northerly line
9 of the easement aforesaid, a distance of 36.733 feet to
10 said point which is 215.07 feet (measured perpendicularly)
11 North of said easterly extension of the North line of E.
12 25th Street and 396.19 feet (measured perpendicularly)
13 westerly of said westerly line of Burnham Park; thence
14 northeastwardly continuing along said easement line, being
15 a straight line, a distance of 206.321 feet to a point
16 which is 352.76 feet (measured perpendicularly) North of
17 said easterly extension of the North line of E. 25th Street
18 and 211.49 feet (measured perpendicularly) westerly of
19 said westerly line of Burnham Park; thence northeastwardly
20 continuing along said easement line, being a straight line,
21 a distance of 206.308 feet to a point which is 537.36 feet
22 (measured perpendicularly) North of said easterly
23 extension of the North line of E. 25th Street and 73.66
24 feet (measured perpendicularly) westerly of said westerly
25 line of Burnham Park; thence northeastwardly continuing
26 along said easement line, being a straight line, a distance

1 of 219.688 feet to a point on said westerly line of Burnham
2 Park, which point is 756.46 feet (measured
3 perpendicularly) North of said easterly extension of the
4 North line of E. 25th Street; thence southwardly along said
5 westerly line of Burnham Park, being here a straight line
6 whose southerly terminus is that point which is 308.0 feet
7 (measured along said line) South of the intersection of
8 said line with the North line of 29th Street, extended
9 East, a distance of 3185.099 feet to a point which is 89.16
10 feet North of aforesaid southerly terminus; thence
11 southwestwardly along an arc of a circle, convex to the
12 Southeast, tangent to last described line and having a
13 radius of 635.34 feet, a distance of 177.175 feet to a
14 point on that westerly line of Burnham Park which extends
15 southerly from aforesaid point 308.0 feet South of the
16 North line of 29th Street, extended East, to a point on the
17 North line of East 31st Street extended East, which is
18 250.00 feet (measured perpendicularly) easterly of said
19 westerly right-of-way line; thence southwardly along said
20 last described westerly line of Burnham Park, a distance of
21 857.397 feet to a point which is 86.31 feet (measured along
22 said line) northerly of aforesaid point on the North line
23 of East 31st Street extended East; thence southeastwardly
24 along the arc of a circle, convex to the West, tangent to
25 last described line and having a radius of 573.69 feet, a
26 distance of 69.426 feet to a point on the north line of the

1 aforementioned 31st Street viaduct, and thence West along
2 said North line, a distance of 106.584 feet to the point of
3 beginning, in Cook County, Illinois.

4 Containing 1,527,996 square feet (35.0780 acres) of land,
5 more or less.

6 AND

7 NORTH FEE PARCEL-NORTH OF NORTH LINE OF I-55

8 A tract of land comprised of a part of the Illinois Central
9 Railroad Company right-of-way (now known as the "Illinois
10 Central Gulf Railroad") and a part of the submerged lands
11 reclaimed by said Railroad as described in the 1919 Lake
12 Front Ordinance, in the Northwest Fractional Quarter of
13 Section 22, the Southwest Fractional Quarter of Section 22,
14 the Southeast Fractional Quarter of Section 22 and the
15 Northwest Fractional Quarter of Section 27, Township 39
16 North, Range 14 East of the Third Principal Meridian, said
17 tract of land being described as follows:

18 PARCEL A-NORTH OF 23RD STREET

19 Beginning on the easterly line of said Illinois Central
20 Railroad Company right-of-way (being also the westerly
21 line of Burnham Park as said westerly line is described in
22 the 1919 Lake Front Ordinance), at the intersection of the
23 northerly line of the 23rd Street viaduct, being a line
24 60.00 feet (measured perpendicularly) northerly of and
25 parallel with the centerline of the existing structure, and
26 running thence northwardly along said easterly

1 right-of-way line, a distance of 2270.472 feet to an
2 intersection with the North line of E. 18th Street,
3 extended East, a point 708.495 feet (as measured along said
4 North line of E. 18th Street, extended East) East from the
5 westerly right-of-way line of said railroad; thence
6 continuing northwardly along said easterly right-of-way
7 line, on a straight line which forms an angle to the left
8 of 00 degrees 51 minutes 27 seconds with last described
9 course, a distance of 919.963 feet; thence westwardly along
10 a straight line which forms an angle of 73 degrees 40
11 minutes 14 seconds from North to West with last described
12 line, a distance of 86.641 feet; thence southwardly along
13 the arc of a circle, convex to the East with a radius of
14 2448.29 feet, a distance of 86.233 feet to a point which is
15 100.767 feet westerly and 859.910 feet northerly of the
16 intersection of said easterly right-of-way line with the
17 North line of E. 18th Street, extended East, as measured
18 along said easterly line and a line perpendicular thereto;
19 thence southwardly along a straight line, tangent to last
20 described arc of a circle, a distance of 436.277 feet to a
21 point which is 197.423 feet westerly and 434.475 feet
22 northerly of the intersection of said easterly
23 right-of-way line with the North line of E. 18th Street,
24 extended East, as measured along said easterly line and a
25 line perpendicular thereto; thence southeastwardly along
26 the arc of a circle, convex to the West, tangent to last

1 described straight line and having a radius of 1343.75
2 feet, a distance of 278.822 feet to a point which is
3 230.646 feet westerly and 158.143 feet northerly of the
4 intersection of said easterly right-of-way line with the
5 North line of E. 18th Street, extended East, as measured
6 along said easterly line and a line perpendicular thereto;
7 thence southwardly along a straight line, tangent to last
8 described arc of a circle, a distance of 722.975 feet to a
9 point which is 434.030 feet (measured perpendicularly)
10 easterly from the westerly line of said Illinois Central
11 Railroad right-of-way and 1700.466 feet (measured
12 perpendicular) northerly of the aforementioned northerly
13 line of the 23rd Street viaduct; thence southwardly along
14 the arc of a circle, convex to the East, tangent to last
15 described straight line, with a radius of 2008.70 feet, a
16 distance of 160.333 feet to a point which is 424.314 feet
17 (reassured perpendicularly) easterly from said westerly
18 right-of-way line and 1546.469 feet (measured
19 perpendicularly) northerly of said North line of the 23rd
20 Street viaduct; thence southwardly along an arc of a
21 circle, convex to the East with a radius of 915.13 feet, a
22 distance of 254.54 feet to a point which is 364.092 feet
23 (measured perpendicularly) easterly from said westerly
24 right-of-way line and 1300.00 feet (measured
25 perpendicularly) northerly of said northerly line of the
26 23rd Street viaduct; thence continuing along an arc of a

1 circle, convex to the East, with a radius of 2008.70 feet,
2 a distance of 154.214 feet to a point which is 301.631 feet
3 (measured perpendicularly) easterly from said westerly
4 right-of-way line and 1159.039 feet (measured
5 perpendicularly) northerly of said northerly line of the
6 23rd Street viaduct; thence southwardly along a straight
7 line, a distance of 184.018 feet to a point which is
8 220.680 feet (measured perpendicularly) easterly from said
9 westerly right-of-way line and 993.782 feet (measured
10 perpendicularly) northerly from said northerly line of the
11 23rd Street viaduct; thence southwardly along a straight
12 line, a distance of 66.874 feet to a point which is 220.719
13 feet (measured perpendicularly) easterly from said
14 westerly right-of-way line and 926.908 feet (measured
15 perpendicularly) northerly from the northerly line of the
16 23rd Street viaduct; thence southwardly along a straight
17 line, a distance of 64.946 feet to a point which is 199.589
18 feet (measured perpendicularly) easterly from said
19 westerly right-of-way line and 865.496 feet (measured
20 perpendicularly) northerly from said northerly line of the
21 23rd Street viaduct; thence southwardly along a straight
22 line, a distance of 865.496 feet to a point on said
23 northerly line of the 23rd Street viaduct, which is 200.088
24 feet easterly from said westerly right-of-way line; and
25 thence eastwardly along the northerly line of said 23rd
26 Street viaduct, a distance of 433.847 feet to the point of

1 beginning.

2 PARCEL B - WEST 23RD STREET

3 Beginning on the easterly line of said Illinois Central
4 Railroad Company right-of-way (being also the westerly
5 line of Burnham Park, as said westerly line is described in
6 the 1919 Lake Front Ordinance), at the intersection of the
7 northerly line of the 23rd Street viaduct, being a line
8 60.00 feet (measured perpendicularly) northerly of and
9 parallel with the centerline of the existing structure; and
10 running thence westwardly along the northerly line of said
11 23rd Street viaduct, a distance of 433.847 feet, to a point
12 200.088 feet easterly from the westerly line of said
13 Illinois Central Railroad right-of-way; thence southwardly
14 along a straight line, a distance of 120.00 feet to a point
15 on the southerly line of said 23rd Street viaduct (being
16 the southerly line of the easement granted to the South
17 Park Commissioners dated September 25, 1922 as document No.
18 7803194), which point is 199.773 feet easterly of said
19 westerly right-of-way line; thence eastwardly along said
20 southerly line of the 23rd Street viaduct, a distance of
21 431.789 feet to said easterly right-of-way line; and thence
22 northwardly along said easterly right-of-way line a
23 distance of 120.024 feet to the point of beginning,
24 excepting therefrom that part of the land, property and
25 space conveyed to Amalgamated Trust and Savings Bank by
26 deed recorded September 21, 1970 as document No. 21270060,

1 in Cook County, Illinois.

2 PARCEL C - SOUTH OF 23RD STREET AND NORTH OF NORTH LINE OF
3 I-55

4 Beginning on the easterly line of said Illinois Central
5 Railroad Company right-of-way at the intersection of the
6 southerly line of the 23rd Street viaduct (being the
7 southerly line of the easement granted to the South Park
8 Commissioners dated September 25, 1922 as document No.
9 7803194); and running thence westwardly along said
10 southerly line of the 23rd Street viaduct, a distance of
11 431.789 feet, to a point 199.773 feet easterly from the
12 westerly line of said Illinois Central Railroad
13 right-of-way; thence southwardly along a straight line, a
14 distance of 169.071 feet to a point which is 199.328 feet
15 (measured perpendicularly) easterly from said westerly
16 right-of-way line; thence southwardly along a straight
17 line, a distance of 751.05 feet to a point which is 194.66
18 feet (measured perpendicularly) easterly from said
19 westerly right-of-way line and 920.105 feet (measured
20 perpendicularly) southerly from said southerly line of the
21 23rd Street viaduct; thence southwardly along a straight
22 line whose southerly terminus is a point which is 143.70
23 feet easterly from said westerly right-of-way line and
24 3387.819 feet northerly of the intersection of said
25 westerly right-of-way line with the northerly line of the
26 31st Street viaduct, (being a line 50.00 feet, measured

1 perpendicularly, northerly of and parallel with the South
2 line of the Southeast Fractional Quarter of said Section
3 27), as measured along said westerly line and a line
4 perpendicular thereto, a distance of 179.851 feet to an
5 intersection with a northerly line of the easement for the
6 overhead bridge structure of the Southwest Expressway
7 System (as described in Judgment Order No. 67 L 13579 in
8 the Circuit Court of Cook County), said northerly line
9 extending from a point of said westerly right-of-way line,
10 which is 142.47 feet (measured perpendicularly) North of
11 the easterly extension of the North line of E. 25th Street
12 (as shown in Walker Bros. Addition to Chicago, a
13 subdivision in the Northeast Fractional Quarter of Section
14 27 aforesaid) to a point which is 215.07 feet (measured
15 perpendicularly) North of said easterly extension of the
16 North line of E. 25th Street and 396.19 feet (measured
17 perpendicularly) westerly of the easterly line of said
18 Illinois central Railroad right-of-way (being also the
19 westerly line of Burnham Park, as said westerly line is
20 described by the City of Chicago by ordinance passed July
21 21, 1919 and recorded on March 5, 1920 in the Office of the
22 Recorder of Deeds of Cook County, Illinois, as document No.
23 6753370); thence northeastwardly along the northerly line
24 of the easement aforesaid, a distance of 36.733 feet to a
25 said point which is 215.07 feet (measured perpendicularly)
26 North of said easterly extension of the North line of E.

1 25th Street and 396.19 feet (measured perpendicularly)
2 westerly of said easterly right-of-way line; thence
3 northeastwardly continuing along said easement line, being
4 a straight line, a distance of 206.321 feet to a point
5 which is 352.76 feet (measured perpendicularly) North of
6 said easterly extension of the North line of E. 25th Street
7 and 211.49 feet (measured perpendicularly) westerly of
8 said easterly right-of-way line; thence northeastwardly
9 continuing along said easement line, being a straight line,
10 a distance of 206.308 feet to a point which is 537.36 feet
11 (measured perpendicularly) North of said easterly
12 extension of the North line of E. 25th Street and 73.66
13 feet (measured perpendicularly) westerly of said easterly
14 right-of-way line; thence northeastwardly continuing along
15 said easement line, being a straight line, a distance of
16 219.688 feet to a point on said easterly right-of-way line,
17 which point is 756.46 feet (measured perpendicularly)
18 North of said easterly extension of the North line of E.
19 25th Street; and thence northwardly along said easterly
20 right-of-way line, a distance of 652.596 feet, to the point
21 of beginning. Excepting therefrom that part of the land,
22 property and space conveyed to Amalgamated Trust Savings
23 Bank, as Trustee, under a trust agreement dated January 12,
24 1978 and known as Trust No. 3448, in Cook County, Illinois.
25 PARCEL D
26 All the space within the boundaries of the following

1 described perimeter between the horizontal plane of plus
2 27.00 feet and plus 47.3 feet Chicago City Datum:
3 Commencing at the Northeast corner of Lot 3 in Block 1 in
4 McCormick City Subdivision being a resubdivision of
5 McCormick Inn Subdivision (recorded September 26, 1962 as
6 Document No. 18601678) and a subdivision of adjacent lands
7 recorded January 12, 1971 as Document No. 21369281 in
8 Section 27, Township 39 North, Range 14, East of the Third
9 Principal Meridian, thence Westerly along the Northerly
10 line of said McCormick Inn Subdivision to a point which is
11 77 feet East of the Westerly line of McCormick Inn
12 Subdivision (lying at +27.00 feet C.C.D.) for a place of
13 beginning; thence Westerly a distance of 77.00 feet above
14 the horizontal plane +27.00 feet above Chicago City Datum
15 and below +47.3 feet above Chicago City Datum to the
16 Northwest corner of McCormick Inn Subdivision; thence
17 South along the West line of McCormick Inn Subdivision a
18 distance of 36 feet to a point; thence East 23 feet to a
19 point along a line which is perpendicular to the last
20 described line; thence North 12 feet to a point along a
21 line which is perpendicular to the last described line;
22 thence East 54 feet to a point along a line which is
23 perpendicular to the last described line; thence North 24
24 feet along a line which is perpendicular to the last
25 described line to the place of beginning. (Parcel D has
26 been included in this Act to provide a means for the

1 Authority to acquire an easement or fee title to a part of
2 McCormick Inn to permit the construction of the pedestrian
3 spine to connect the Project with Donnelley Hall.)
4 Containing 1,419,953 square feet (32.5970 acres) of land,
5 more or less.

6 "Site B" means an area of land (including all air rights
7 related thereto) in the City of Chicago, Cook County, Illinois,
8 within the following boundaries:

9 Beginning at the intersection of the north line of East
10 Cermak Road and the center line of South Indiana Avenue;
11 thence east along the north line of East Cermak Road and
12 continuing along said line as said north line of East
13 Cermak Road is extended, to its intersection with the
14 westerly line of the right-of-way of the Illinois Central
15 Gulf Railroad; thence southeasterly along said line to its
16 intersection with the north line of the Twenty-third Street
17 viaduct; thence northeasterly along said line to its
18 intersection with the easterly line of the right-of-way of
19 the Illinois Central Gulf Railroad; thence southeasterly
20 along said line to the point of intersection with the west
21 line of the right-of-way of the Adlai E. Stevenson
22 Expressway; thence southwesterly along said line and then
23 west along the inside curve of the west and north lines of
24 the right-of-way of the Adlai E. Stevenson Expressway,
25 following the curve of said right-of-way, and continuing
26 along the north line of the right-of-way of the Adlai E.

1 Stevenson Expressway to its intersection with the center
2 line of South Indiana Avenue; thence northerly along said
3 line to the point of beginning.

4 ALSO

5 Beginning at the intersection of the center line of
6 East Cermak Road at its intersection with the center line
7 of South Indiana Avenue; thence northerly along the center
8 line of South Indiana Avenue to its intersection with the
9 center line of East Twenty-first Street; thence easterly
10 along said line to its intersection with the center line of
11 South Prairie Avenue; thence south along said line to its
12 intersection with the center line of East Cermak Road;
13 thence westerly along said line to the point of beginning.

14 (Source: P.A. 91-101, eff. 7-12-99.)

15 (70 ILCS 210/4) (from Ch. 85, par. 1224)

16 Sec. 4. It shall be the duty of the Authority:

17 (a) To promote, operate, and maintain fairs, expositions,
18 meetings, and conventions from time to time in the metropolitan
19 area, to arrange, finance, operate, maintain and otherwise
20 provide for industrial, commercial, cultural, educational,
21 trade, and scientific exhibits and events, and to construct,
22 equip, and maintain grounds, buildings, and facilities for
23 those purposes. In addition to the rights and powers specified
24 in Section 5, the Authority is granted all rights and powers
25 necessary to perform such duties.

1 (b) To carry out or otherwise provide for the recreational,
2 cultural, commercial, or residential development of Navy Pier
3 and to construct, equip, and maintain grounds, buildings, and
4 facilities for those purposes.

5 (c) To hire and employ all persons involved in drayage,
6 rigging, carpentry, decorating, electrical, maintenance,
7 mechanical, housekeeping, food and beverage services, or
8 related trades and duties on Authority premises.

9 (d) To review and audit contracts between exhibitors and
10 contractors and contracts between the management of trade shows
11 or conventions and contractors to ensure that any reduction or
12 increase in costs attributable to Authority employees engaged
13 in drayage, rigging, carpentry, decorating, electrical,
14 maintenance, mechanical, housekeeping, food and beverage
15 services, or related trades and duties are accurately provided
16 for and fairly passed on to exhibitors and trade shows or
17 conventions.

18 (Source: P.A. 86-17; 87-733.)

19 (70 ILCS 210/5) (from Ch. 85, par. 1225)

20 Sec. 5. The Metropolitan Pier and Exposition Authority
21 shall also have the following rights and powers:

22 (a) To accept from Chicago Park Fair, a corporation, an
23 assignment of whatever sums of money it may have received
24 from the Fair and Exposition Fund, allocated by the
25 Department of Agriculture of the State of Illinois, and

1 Chicago Park Fair is hereby authorized to assign, set over
2 and transfer any of those funds to the Metropolitan Pier
3 and Exposition Authority. The Authority has the right and
4 power hereafter to receive sums as may be distributed to it
5 by the Department of Agriculture of the State of Illinois
6 from the Fair and Exposition Fund pursuant to the
7 provisions of Sections 5, 6i, and 28 of the State Finance
8 Act. All sums received by the Authority shall be held in
9 the sole custody of the secretary-treasurer of the
10 Metropolitan Pier and Exposition Board.

11 (b) To accept the assignment of, assume and execute any
12 contracts heretofore entered into by Chicago Park Fair.

13 (c) To acquire, own, construct, equip, lease, operate
14 and maintain grounds, buildings and facilities to carry out
15 its corporate purposes and duties, and to carry out or
16 otherwise provide for the recreational, cultural,
17 commercial or residential development of Navy Pier, and to
18 fix and collect just, reasonable and nondiscriminatory
19 charges for the use thereof. The charges so collected shall
20 be made available to defray the reasonable expenses of the
21 Authority and to pay the principal of and the interest upon
22 any revenue bonds issued by the Authority. The Authority
23 shall be subject to and comply with the Lake Michigan and
24 Chicago Lakefront Protection Ordinance, the Chicago
25 Building Code, the Chicago Zoning Ordinance, and all
26 ordinances and regulations of the City of Chicago contained

1 in the following Titles of the Municipal Code of Chicago:
2 Businesses, Occupations and Consumer Protection; Health
3 and Safety; Fire Prevention; Public Peace, Morals and
4 Welfare; Utilities and Environmental Protection; Streets,
5 Public Ways, Parks, Airports and Harbors; Electrical
6 Equipment and Installation; Housing and Economic
7 Development (only Chapter 5-4 thereof); and Revenue and
8 Finance (only so far as such Title pertains to the
9 Authority's duty to collect taxes on behalf of the City of
10 Chicago).

11 (d) To enter into contracts treating in any manner with
12 the objects and purposes of this Act.

13 (e) To lease any buildings to the Adjutant General of
14 the State of Illinois for the use of the Illinois National
15 Guard or the Illinois Naval Militia.

16 (f) To exercise the right of eminent domain by
17 condemnation proceedings in the manner provided by the
18 Eminent Domain Act, including, with respect to Site B only,
19 the authority to exercise quick take condemnation by
20 immediate vesting of title under Article 20 of the Eminent
21 Domain Act, to acquire any privately owned real or personal
22 property and, with respect to Site B only, public property
23 used for rail transportation purposes (but no such taking
24 of such public property shall, in the reasonable judgment
25 of the owner, interfere with such rail transportation) for
26 the lawful purposes of the Authority in Site A, at Navy

1 Pier, and at Site B. Just compensation for property taken
2 or acquired under this paragraph shall be paid in money or,
3 notwithstanding any other provision of this Act and with
4 the agreement of the owner of the property to be taken or
5 acquired, the Authority may convey substitute property or
6 interests in property or enter into agreements with the
7 property owner, including leases, licenses, or
8 concessions, with respect to any property owned by the
9 Authority, or may provide for other lawful forms of just
10 compensation to the owner. Any property acquired in
11 condemnation proceedings shall be used only as provided in
12 this Act. Except as otherwise provided by law, the City of
13 Chicago shall have a right of first refusal prior to any
14 sale of any such property by the Authority to a third party
15 other than substitute property. The Authority shall
16 develop and implement a relocation plan for businesses
17 displaced as a result of the Authority's acquisition of
18 property. The relocation plan shall be substantially
19 similar to provisions of the Uniform Relocation Assistance
20 and Real Property Acquisition Act and regulations
21 promulgated under that Act relating to assistance to
22 displaced businesses. To implement the relocation plan the
23 Authority may acquire property by purchase or gift or may
24 exercise the powers authorized in this subsection (f),
25 except the immediate vesting of title under Article 20 of
26 the Eminent Domain Act, to acquire substitute private

1 property within one mile of Site B for the benefit of
2 displaced businesses located on property being acquired by
3 the Authority. However, no such substitute property may be
4 acquired by the Authority unless the mayor of the
5 municipality in which the property is located certifies in
6 writing that the acquisition is consistent with the
7 municipality's land use and economic development policies
8 and goals. The acquisition of substitute property is
9 declared to be for public use. In exercising the powers
10 authorized in this subsection (f), the Authority shall use
11 its best efforts to relocate businesses within the area of
12 McCormick Place or, failing that, within the City of
13 Chicago.

14 (g) To enter into contracts relating to construction
15 projects which provide for the delivery by the contractor
16 of a completed project, structure, improvement, or
17 specific portion thereof, for a fixed maximum price, which
18 contract may provide that the delivery of the project,
19 structure, improvement, or specific portion thereof, for
20 the fixed maximum price is insured or guaranteed by a third
21 party capable of completing the construction.

22 (h) To enter into agreements with any person or
23 contractor with respect to the use and occupancy of the
24 grounds, buildings, and facilities of the Authority,
25 including concession, license, and lease agreements on
26 terms and conditions as the Authority determines. The

1 Authority may revoke or revise agreements or licenses with
2 such persons or contractors at any time if the Authority
3 determines that a person or contractor has failed to
4 satisfactorily perform on a contract with an exhibitor, has
5 damaged Authority grounds or facilities, or has otherwise
6 failed to provide quality service related to the agreement
7 or license. Notwithstanding Section 24, agreements with
8 respect to the use and occupancy of the grounds, buildings,
9 and facilities of the Authority for a term of more than one
10 year shall be entered into in accordance with the
11 procurement process provided for in Section 25.1.

12 (i) To enter into agreements with any person or
13 contractor with respect to the operation and management of
14 the grounds, buildings, and facilities of the Authority, ~~or~~
15 the provision of goods and services, or the management and
16 oversight of the Authority's employees, on terms and
17 conditions as the Authority determines. The Authority may
18 revoke or revise agreements or licenses with such persons
19 or contractors at any time if the Authority determines that
20 a person or contractor has failed to satisfactorily perform
21 on a contract with an exhibitor, has damaged Authority
22 grounds or facilities or has otherwise failed to provide
23 quality service related to the agreement or license.

24 (j) After conducting the procurement process provided
25 for in Section 25.1, to enter into one or more contracts to
26 provide for the design and construction of all or part of

1 the Authority's Expansion Project grounds, buildings, and
2 facilities. Any contract for design and construction of the
3 Expansion Project shall be in the form authorized by
4 subsection (g), shall be for a fixed maximum price not in
5 excess of the funds that are authorized to be made
6 available for those purposes during the term of the
7 contract, and shall be entered into before commencement of
8 construction.

9 (k) To enter into agreements, including project
10 agreements with labor unions, that the Authority deems
11 necessary to complete the Expansion Project or any other
12 construction or improvement project in the most timely and
13 efficient manner and without strikes, picketing, or other
14 actions that might cause disruption or delay and thereby
15 add to the cost of the project.

16 (l) To provide incentives to organizations and
17 entities that agree to make use of the grounds, buildings,
18 and facilities of the Authority for conventions, meetings,
19 or trade shows. The incentives may take the form of
20 discounts from regular fees charged by the Authority,
21 subsidies for or assumption of the costs incurred with
22 respect to the convention, meeting, or trade show, or other
23 inducements. The Authority shall be reimbursed by the
24 Department of Commerce and Economic Opportunity for
25 incentives that qualify under the provisions of Section
26 605-725 of the Civil Administrative Code of Illinois.

1 No later than February 15 of each year, the Chairman of
2 the Metropolitan Pier and Exposition Authority shall
3 certify to the Department of Commerce and Economic
4 Opportunity, the State Comptroller, and the State
5 Treasurer the amounts provided during the previous
6 calendar year as incentives for conventions, meetings, or
7 trade shows that (i) have been approved by the Authority
8 and the Department of Commerce and Economic Opportunity,
9 (ii) demonstrate registered attendance in excess of 10,000
10 individuals, and (iii) but for the incentive, would not
11 have used the facilities of the Authority for the
12 convention, meeting, or trade show. The Department of
13 Commerce and Economic Opportunity may audit the accuracy of
14 the certification. Subject to appropriation, on July 15 of
15 each year the Comptroller shall order transferred and the
16 Treasurer shall transfer into the Metropolitan Pier and
17 Exposition Authority Incentive Fund from the General
18 Revenue Fund the lesser of the amount certified by the
19 Chairman or \$10,000,000. No later than 30 days after the
20 transfer, amounts in the Fund shall be paid by the
21 Department of Commerce and Economic Opportunity to the
22 Authority to reimburse the Authority for incentives paid to
23 attract large conventions, meetings, and trade shows to its
24 facilities in the previous calendar year as provided in
25 Section 605-725 of the Civil Administrative Code of
26 Illinois. Provided that all amounts certified by the

1 Authority have been paid, on the last day of each fiscal
2 year moneys remaining in the Fund shall be transferred to
3 the General Revenue Fund.

4 Nothing in this Act shall be construed to authorize the
5 Authority to spend the proceeds of any bonds or notes issued
6 under Section 13.2 or any taxes levied under Section 13 to
7 construct a stadium to be leased to or used by professional
8 sports teams.

9 (Source: P.A. 96-739, eff. 1-1-10.)

10 (70 ILCS 210/13) (from Ch. 85, par. 1233)

11 Sec. 13. (a) The Authority shall not have power to levy
12 taxes for any purpose, except as provided in subsections (b),
13 (c), (d), (e), and (f).

14 (b) By ordinance the Authority shall, as soon as
15 practicable after the effective date of this amendatory Act of
16 1991, impose a Metropolitan Pier and Exposition Authority
17 Retailers' Occupation Tax upon all persons engaged in the
18 business of selling tangible personal property at retail within
19 the territory described in this subsection at the rate of 1.0%
20 of the gross receipts (i) from the sale of food, alcoholic
21 beverages, and soft drinks sold for consumption on the premises
22 where sold and (ii) from the sale of food, alcoholic beverages,
23 and soft drinks sold for consumption off the premises where
24 sold by a retailer whose principal source of gross receipts is
25 from the sale of food, alcoholic beverages, and soft drinks

1 prepared for immediate consumption.

2 The tax imposed under this subsection and all civil
3 penalties that may be assessed as an incident to that tax shall
4 be collected and enforced by the Illinois Department of
5 Revenue. The Department shall have full power to administer and
6 enforce this subsection, to collect all taxes and penalties so
7 collected in the manner provided in this subsection, and to
8 determine all rights to credit memoranda arising on account of
9 the erroneous payment of tax or penalty under this subsection.
10 In the administration of and compliance with this subsection,
11 the Department and persons who are subject to this subsection
12 shall have the same rights, remedies, privileges, immunities,
13 powers, and duties, shall be subject to the same conditions,
14 restrictions, limitations, penalties, exclusions, exemptions,
15 and definitions of terms, and shall employ the same modes of
16 procedure applicable to this Retailers' Occupation Tax as are
17 prescribed in Sections 1, 2 through 2-65 (in respect to all
18 provisions of those Sections other than the State rate of
19 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
20 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
21 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13 and, and until
22 January 1, 1994, 13.5 of the Retailers' Occupation Tax Act,
23 and, on and after January 1, 1994, all applicable provisions of
24 the Uniform Penalty and Interest Act that are not inconsistent
25 with this Act, as fully as if provisions contained in those
26 Sections of the Retailers' Occupation Tax Act were set forth in

1 this subsection.

2 Persons subject to any tax imposed under the authority
3 granted in this subsection may reimburse themselves for their
4 seller's tax liability under this subsection by separately
5 stating that tax as an additional charge, which charge may be
6 stated in combination, in a single amount, with State taxes
7 that sellers are required to collect under the Use Tax Act,
8 pursuant to bracket schedules as the Department may prescribe.
9 The retailer filing the return shall, at the time of filing the
10 return, pay to the Department the amount of tax imposed under
11 this subsection, less a discount of 1.75%, which is allowed to
12 reimburse the retailer for the expenses incurred in keeping
13 records, preparing and filing returns, remitting the tax, and
14 supplying data to the Department on request.

15 Whenever the Department determines that a refund should be
16 made under this subsection to a claimant instead of issuing a
17 credit memorandum, the Department shall notify the State
18 Comptroller, who shall cause a warrant to be drawn for the
19 amount specified and to the person named in the notification
20 from the Department. The refund shall be paid by the State
21 Treasurer out of the Metropolitan Pier and Exposition Authority
22 trust fund held by the State Treasurer as trustee for the
23 Authority.

24 Nothing in this subsection authorizes the Authority to
25 impose a tax upon the privilege of engaging in any business
26 that under the Constitution of the United States may not be

1 made the subject of taxation by this State.

2 The Department shall forthwith pay over to the State
3 Treasurer, ex officio, as trustee for the Authority, all taxes
4 and penalties collected under this subsection for deposit into
5 a trust fund held outside of the State Treasury. On or before
6 the 25th day of each calendar month, the Department shall
7 prepare and certify to the Comptroller the amounts to be paid
8 under subsection (g) of this Section, which shall be the
9 amounts, not including credit memoranda, collected under this
10 subsection during the second preceding calendar month by the
11 Department, less any amounts determined by the Department to be
12 necessary for the payment of refunds and less 2% of such
13 balance, which sum shall be deposited by the State Treasurer
14 into the Tax Compliance and Administration Fund in the State
15 Treasury from which it shall be appropriated to the Department
16 to cover the costs of the Department in administering and
17 enforcing the provisions of this subsection. Within 10 days
18 after receipt by the Comptroller of the certification, the
19 Comptroller shall cause the orders to be drawn for the
20 remaining amounts, and the Treasurer shall administer those
21 amounts as required in subsection (g).

22 A certificate of registration issued by the Illinois
23 Department of Revenue to a retailer under the Retailers'
24 Occupation Tax Act shall permit the registrant to engage in a
25 business that is taxed under the tax imposed under this
26 subsection, and no additional registration shall be required

1 under the ordinance imposing the tax or under this subsection.

2 A certified copy of any ordinance imposing or discontinuing
3 any tax under this subsection or effecting a change in the rate
4 of that tax shall be filed with the Department, whereupon the
5 Department shall proceed to administer and enforce this
6 subsection on behalf of the Authority as of the first day of
7 the third calendar month following the date of filing.

8 The tax authorized to be levied under this subsection may
9 be levied within all or any part of the following described
10 portions of the metropolitan area:

11 (1) that portion of the City of Chicago located within
12 the following area: Beginning at the point of intersection
13 of the Cook County - DuPage County line and York Road, then
14 North along York Road to its intersection with Touhy
15 Avenue, then east along Touhy Avenue to its intersection
16 with the Northwest Tollway, then southeast along the
17 Northwest Tollway to its intersection with Lee Street, then
18 south along Lee Street to Higgins Road, then south and east
19 along Higgins Road to its intersection with Mannheim Road,
20 then south along Mannheim Road to its intersection with
21 Irving Park Road, then west along Irving Park Road to its
22 intersection with the Cook County - DuPage County line,
23 then north and west along the county line to the point of
24 beginning; and

25 (2) that portion of the City of Chicago located within
26 the following area: Beginning at the intersection of West

1 55th Street with Central Avenue, then east along West 55th
2 Street to its intersection with South Cicero Avenue, then
3 south along South Cicero Avenue to its intersection with
4 West 63rd Street, then west along West 63rd Street to its
5 intersection with South Central Avenue, then north along
6 South Central Avenue to the point of beginning; and

7 (3) that portion of the City of Chicago located within
8 the following area: Beginning at the point 150 feet west of
9 the intersection of the west line of North Ashland Avenue
10 and the north line of West Diversey Avenue, then north 150
11 feet, then east along a line 150 feet north of the north
12 line of West Diversey Avenue extended to the shoreline of
13 Lake Michigan, then following the shoreline of Lake
14 Michigan (including Navy Pier and all other improvements
15 fixed to land, docks, or piers) to the point where the
16 shoreline of Lake Michigan and the Adlai E. Stevenson
17 Expressway extended east to that shoreline intersect, then
18 west along the Adlai E. Stevenson Expressway to a point 150
19 feet west of the west line of South Ashland Avenue, then
20 north along a line 150 feet west of the west line of South
21 and North Ashland Avenue to the point of beginning.

22 The tax authorized to be levied under this subsection may
23 also be levied on food, alcoholic beverages, and soft drinks
24 sold on boats and other watercraft departing from and returning
25 to the shoreline of Lake Michigan (including Navy Pier and all
26 other improvements fixed to land, docks, or piers) described in

1 item (3).

2 (c) By ordinance the Authority shall, as soon as
3 practicable after the effective date of this amendatory Act of
4 1991, impose an occupation tax upon all persons engaged in the
5 corporate limits of the City of Chicago in the business of
6 renting, leasing, or letting rooms in a hotel, as defined in
7 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
8 the gross rental receipts from the renting, leasing, or letting
9 of hotel rooms within the City of Chicago, excluding, however,
10 from gross rental receipts the proceeds of renting, leasing, or
11 letting to permanent residents of a hotel, as defined in that
12 Act. Gross rental receipts shall not include charges that are
13 added on account of the liability arising from any tax imposed
14 by the State or any governmental agency on the occupation of
15 renting, leasing, or letting rooms in a hotel.

16 The tax imposed by the Authority under this subsection and
17 all civil penalties that may be assessed as an incident to that
18 tax shall be collected and enforced by the Illinois Department
19 of Revenue. The certificate of registration that is issued by
20 the Department to a lessor under the Hotel Operators'
21 Occupation Tax Act shall permit that registrant to engage in a
22 business that is taxable under any ordinance enacted under this
23 subsection without registering separately with the Department
24 under that ordinance or under this subsection. The Department
25 shall have full power to administer and enforce this
26 subsection, to collect all taxes and penalties due under this

1 subsection, to dispose of taxes and penalties so collected in
2 the manner provided in this subsection, and to determine all
3 rights to credit memoranda arising on account of the erroneous
4 payment of tax or penalty under this subsection. In the
5 administration of and compliance with this subsection, the
6 Department and persons who are subject to this subsection shall
7 have the same rights, remedies, privileges, immunities,
8 powers, and duties, shall be subject to the same conditions,
9 restrictions, limitations, penalties, and definitions of
10 terms, and shall employ the same modes of procedure as are
11 prescribed in the Hotel Operators' Occupation Tax Act (except
12 where that Act is inconsistent with this subsection), as fully
13 as if the provisions contained in the Hotel Operators'
14 Occupation Tax Act were set out in this subsection.

15 Whenever the Department determines that a refund should be
16 made under this subsection to a claimant instead of issuing a
17 credit memorandum, the Department shall notify the State
18 Comptroller, who shall cause a warrant to be drawn for the
19 amount specified and to the person named in the notification
20 from the Department. The refund shall be paid by the State
21 Treasurer out of the Metropolitan Pier and Exposition Authority
22 trust fund held by the State Treasurer as trustee for the
23 Authority.

24 Persons subject to any tax imposed under the authority
25 granted in this subsection may reimburse themselves for their
26 tax liability for that tax by separately stating that tax as an

1 additional charge, which charge may be stated in combination,
2 in a single amount, with State taxes imposed under the Hotel
3 Operators' Occupation Tax Act, the municipal tax imposed under
4 Section 8-3-13 of the Illinois Municipal Code, and the tax
5 imposed under Section 19 of the Illinois Sports Facilities
6 Authority Act.

7 The person filing the return shall, at the time of filing
8 the return, pay to the Department the amount of tax, less a
9 discount of 2.1% or \$25 per calendar year, whichever is
10 greater, which is allowed to reimburse the operator for the
11 expenses incurred in keeping records, preparing and filing
12 returns, remitting the tax, and supplying data to the
13 Department on request.

14 The Department shall forthwith pay over to the State
15 Treasurer, ex officio, as trustee for the Authority, all taxes
16 and penalties collected under this subsection for deposit into
17 a trust fund held outside the State Treasury. On or before the
18 25th day of each calendar month, the Department shall certify
19 to the Comptroller the amounts to be paid under subsection (g)
20 of this Section, which shall be the amounts (not including
21 credit memoranda) collected under this subsection during the
22 second preceding calendar month by the Department, less any
23 amounts determined by the Department to be necessary for
24 payment of refunds. Within 10 days after receipt by the
25 Comptroller of the Department's certification, the Comptroller
26 shall cause the orders to be drawn for such amounts, and the

1 Treasurer shall administer those amounts as required in
2 subsection (g).

3 A certified copy of any ordinance imposing or discontinuing
4 a tax under this subsection or effecting a change in the rate
5 of that tax shall be filed with the Illinois Department of
6 Revenue, whereupon the Department shall proceed to administer
7 and enforce this subsection on behalf of the Authority as of
8 the first day of the third calendar month following the date of
9 filing.

10 (d) By ordinance the Authority shall, as soon as
11 practicable after the effective date of this amendatory Act of
12 1991, impose a tax upon all persons engaged in the business of
13 renting automobiles in the metropolitan area at the rate of 6%
14 of the gross receipts from that business, except that no tax
15 shall be imposed on the business of renting automobiles for use
16 as taxicabs or in livery service. The tax imposed under this
17 subsection and all civil penalties that may be assessed as an
18 incident to that tax shall be collected and enforced by the
19 Illinois Department of Revenue. The certificate of
20 registration issued by the Department to a retailer under the
21 Retailers' Occupation Tax Act or under the Automobile Renting
22 Occupation and Use Tax Act shall permit that person to engage
23 in a business that is taxable under any ordinance enacted under
24 this subsection without registering separately with the
25 Department under that ordinance or under this subsection. The
26 Department shall have full power to administer and enforce this

1 subsection, to collect all taxes and penalties due under this
2 subsection, to dispose of taxes and penalties so collected in
3 the manner provided in this subsection, and to determine all
4 rights to credit memoranda arising on account of the erroneous
5 payment of tax or penalty under this subsection. In the
6 administration of and compliance with this subsection, the
7 Department and persons who are subject to this subsection shall
8 have the same rights, remedies, privileges, immunities,
9 powers, and duties, be subject to the same conditions,
10 restrictions, limitations, penalties, and definitions of
11 terms, and employ the same modes of procedure as are prescribed
12 in Sections 2 and 3 (in respect to all provisions of those
13 Sections other than the State rate of tax; and in respect to
14 the provisions of the Retailers' Occupation Tax Act referred to
15 in those Sections, except as to the disposition of taxes and
16 penalties collected, except for the provision allowing
17 retailers a deduction from the tax to cover certain costs, and
18 except that credit memoranda issued under this subsection may
19 not be used to discharge any State tax liability) of the
20 Automobile Renting Occupation and Use Tax Act, as fully as if
21 provisions contained in those Sections of that Act were set
22 forth in this subsection.

23 Persons subject to any tax imposed under the authority
24 granted in this subsection may reimburse themselves for their
25 tax liability under this subsection by separately stating that
26 tax as an additional charge, which charge may be stated in

1 combination, in a single amount, with State tax that sellers
2 are required to collect under the Automobile Renting Occupation
3 and Use Tax Act, pursuant to bracket schedules as the
4 Department may prescribe.

5 Whenever the Department determines that a refund should be
6 made under this subsection to a claimant instead of issuing a
7 credit memorandum, the Department shall notify the State
8 Comptroller, who shall cause a warrant to be drawn for the
9 amount specified and to the person named in the notification
10 from the Department. The refund shall be paid by the State
11 Treasurer out of the Metropolitan Pier and Exposition Authority
12 trust fund held by the State Treasurer as trustee for the
13 Authority.

14 The Department shall forthwith pay over to the State
15 Treasurer, ex officio, as trustee, all taxes and penalties
16 collected under this subsection for deposit into a trust fund
17 held outside the State Treasury. On or before the 25th day of
18 each calendar month, the Department shall certify to the
19 Comptroller the amounts to be paid under subsection (g) of this
20 Section (not including credit memoranda) collected under this
21 subsection during the second preceding calendar month by the
22 Department, less any amount determined by the Department to be
23 necessary for payment of refunds. Within 10 days after receipt
24 by the Comptroller of the Department's certification, the
25 Comptroller shall cause the orders to be drawn for such
26 amounts, and the Treasurer shall administer those amounts as

1 required in subsection (g).

2 Nothing in this subsection authorizes the Authority to
3 impose a tax upon the privilege of engaging in any business
4 that under the Constitution of the United States may not be
5 made the subject of taxation by this State.

6 A certified copy of any ordinance imposing or discontinuing
7 a tax under this subsection or effecting a change in the rate
8 of that tax shall be filed with the Illinois Department of
9 Revenue, whereupon the Department shall proceed to administer
10 and enforce this subsection on behalf of the Authority as of
11 the first day of the third calendar month following the date of
12 filing.

13 (e) By ordinance the Authority shall, as soon as
14 practicable after the effective date of this amendatory Act of
15 1991, impose a tax upon the privilege of using in the
16 metropolitan area an automobile that is rented from a rentor
17 outside Illinois and is titled or registered with an agency of
18 this State's government at a rate of 6% of the rental price of
19 that automobile, except that no tax shall be imposed on the
20 privilege of using automobiles rented for use as taxicabs or in
21 livery service. The tax shall be collected from persons whose
22 Illinois address for titling or registration purposes is given
23 as being in the metropolitan area. The tax shall be collected
24 by the Department of Revenue for the Authority. The tax must be
25 paid to the State or an exemption determination must be
26 obtained from the Department of Revenue before the title or

1 certificate of registration for the property may be issued. The
2 tax or proof of exemption may be transmitted to the Department
3 by way of the State agency with which or State officer with
4 whom the tangible personal property must be titled or
5 registered if the Department and that agency or State officer
6 determine that this procedure will expedite the processing of
7 applications for title or registration.

8 The Department shall have full power to administer and
9 enforce this subsection, to collect all taxes, penalties, and
10 interest due under this subsection, to dispose of taxes,
11 penalties, and interest so collected in the manner provided in
12 this subsection, and to determine all rights to credit
13 memoranda or refunds arising on account of the erroneous
14 payment of tax, penalty, or interest under this subsection. In
15 the administration of and compliance with this subsection, the
16 Department and persons who are subject to this subsection shall
17 have the same rights, remedies, privileges, immunities,
18 powers, and duties, be subject to the same conditions,
19 restrictions, limitations, penalties, and definitions of
20 terms, and employ the same modes of procedure as are prescribed
21 in Sections 2 and 4 (except provisions pertaining to the State
22 rate of tax; and in respect to the provisions of the Use Tax
23 Act referred to in that Section, except provisions concerning
24 collection or refunding of the tax by retailers, except the
25 provisions of Section 19 pertaining to claims by retailers,
26 except the last paragraph concerning refunds, and except that

1 credit memoranda issued under this subsection may not be used
2 to discharge any State tax liability) of the Automobile Renting
3 Occupation and Use Tax Act, as fully as if provisions contained
4 in those Sections of that Act were set forth in this
5 subsection.

6 Whenever the Department determines that a refund should be
7 made under this subsection to a claimant instead of issuing a
8 credit memorandum, the Department shall notify the State
9 Comptroller, who shall cause a warrant to be drawn for the
10 amount specified and to the person named in the notification
11 from the Department. The refund shall be paid by the State
12 Treasurer out of the Metropolitan Pier and Exposition Authority
13 trust fund held by the State Treasurer as trustee for the
14 Authority.

15 The Department shall forthwith pay over to the State
16 Treasurer, ex officio, as trustee, all taxes, penalties, and
17 interest collected under this subsection for deposit into a
18 trust fund held outside the State Treasury. On or before the
19 25th day of each calendar month, the Department shall certify
20 to the State Comptroller the amounts to be paid under
21 subsection (g) of this Section, which shall be the amounts (not
22 including credit memoranda) collected under this subsection
23 during the second preceding calendar month by the Department,
24 less any amounts determined by the Department to be necessary
25 for payment of refunds. Within 10 days after receipt by the
26 State Comptroller of the Department's certification, the

1 Comptroller shall cause the orders to be drawn for such
2 amounts, and the Treasurer shall administer those amounts as
3 required in subsection (g).

4 A certified copy of any ordinance imposing or discontinuing
5 a tax or effecting a change in the rate of that tax shall be
6 filed with the Illinois Department of Revenue, whereupon the
7 Department shall proceed to administer and enforce this
8 subsection on behalf of the Authority as of the first day of
9 the third calendar month following the date of filing.

10 (f) By ordinance the Authority shall, as soon as
11 practicable after the effective date of this amendatory Act of
12 1991, impose an occupation tax on all persons, other than a
13 governmental agency, engaged in the business of providing
14 ground transportation for hire to passengers in the
15 metropolitan area at a rate of (i) \$2 per taxi or livery
16 vehicle departure with passengers for hire from commercial
17 service airports in the metropolitan area, (ii) for each
18 departure with passengers for hire from a commercial service
19 airport in the metropolitan area in a bus or van operated by a
20 person other than a person described in item (iii): \$9 per bus
21 or van with a capacity of 1-12 passengers, \$18 per bus or van
22 with a capacity of 13-24 passengers, and \$27 per bus or van
23 with a capacity of over 24 passengers, and (iii) for each
24 departure with passengers for hire from a commercial service
25 airport in the metropolitan area in a bus or van operated by a
26 person regulated by the Interstate Commerce Commission or

1 Illinois Commerce Commission, operating scheduled service from
2 the airport, and charging fares on a per passenger basis: \$1
3 per passenger for hire in each bus or van. The term "commercial
4 service airports" means those airports receiving scheduled
5 passenger service and enplaning more than 100,000 passengers
6 per year.

7 In the ordinance imposing the tax, the Authority may
8 provide for the administration and enforcement of the tax and
9 the collection of the tax from persons subject to the tax as
10 the Authority determines to be necessary or practicable for the
11 effective administration of the tax. The Authority may enter
12 into agreements as it deems appropriate with any governmental
13 agency providing for that agency to act as the Authority's
14 agent to collect the tax.

15 In the ordinance imposing the tax, the Authority may
16 designate a method or methods for persons subject to the tax to
17 reimburse themselves for the tax liability arising under the
18 ordinance (i) by separately stating the full amount of the tax
19 liability as an additional charge to passengers departing the
20 airports, (ii) by separately stating one-half of the tax
21 liability as an additional charge to both passengers departing
22 from and to passengers arriving at the airports, or (iii) by
23 some other method determined by the Authority.

24 All taxes, penalties, and interest collected under any
25 ordinance adopted under this subsection, less any amounts
26 determined to be necessary for the payment of refunds, shall be

1 paid forthwith to the State Treasurer, ex officio, for deposit
2 into a trust fund held outside the State Treasury and shall be
3 administered by the State Treasurer as provided in subsection
4 (g) of this Section.

5 (g) Amounts deposited from the proceeds of taxes imposed by
6 the Authority under subsections (b), (c), (d), (e), and (f) of
7 this Section and amounts deposited under Section 19 of the
8 Illinois Sports Facilities Authority Act shall be held in a
9 trust fund outside the State Treasury and shall be administered
10 by the Treasurer as follows: first, an amount necessary for the
11 payment of refunds shall be retained in the trust fund; second,
12 the balance of the proceeds deposited in the trust fund during
13 fiscal year 1993 shall be retained in the trust fund during
14 that year and thereafter shall be administered as a reserve to
15 fund the deposits required in item "third"; third, beginning
16 July 20, 1993, and continuing each month thereafter, provided
17 that the amount requested in the annual certificate of the
18 Chairman of the Authority filed under Section 8.25f of the
19 State Finance Act has been appropriated for payment to the
20 Authority, 1/8 of the amount derived from the calculation in
21 the parenthesis below, ~~annual amount requested in that~~
22 ~~certificate~~ together with any cumulative deficiencies in such
23 prior transfers, shall be transferred from the trust fund into
24 the McCormick Place Expansion Project Fund in the State
25 Treasury until 100% of the calculated amount ~~requested in that~~
26 certificate plus any cumulative deficiencies in the amounts

1 transferred into the McCormick Place Expansion Project Fund
2 under this item "third", have been so transferred (the amount
3 to be transferred shall equal the amount requested in the
4 annual certificate, minus \$31,700,000 reduced by the amount
5 certified by the Authority to the State Comptroller and State
6 Treasurer under Section 8.25 of the State Finance Act, as
7 amended, until the earlier of 2032 or the year in which the
8 amounts deposited in the trust fund under Section 13 of the Act
9 exceed \$318,300,000, at which time the \$31,700,000 amount shall
10 be reduced by one dollar for each dollar of the deposits in the
11 trust fund above \$318,000,000 with respect to that year);
12 fourth, the balance shall be maintained in the trust fund;
13 fifth, on July 20, 1994, and on July 20 of each year thereafter
14 the Treasurer shall calculate for the previous fiscal year the
15 surplus revenues in the trust fund and pay that amount to the
16 Authority. "Surplus revenues" shall mean the difference
17 between the amount in the trust fund on June 30 of the fiscal
18 year previous to the current fiscal year (excluding amounts
19 retained for refunds under item "first") minus the amount
20 deposited in the trust fund during fiscal year 1993 under item
21 "second". Moneys received by the Authority under item "fifth"
22 may be used solely for the purposes of paying debt service on
23 the bonds and notes issued by the Authority, including early
24 redemption of those bonds or notes, and for the purposes of
25 repair, replacement, and improvement of the grounds,
26 buildings, and facilities of the Authority; provided that any

1 moneys in excess of \$50,000,000 held by the Authority as of
2 June 30 in any fiscal year and received by the Authority under
3 item "fifth" shall be used solely for paying the debt service
4 on or early redemption of the Authority's bonds or notes. When
5 bonds and notes issued under Section 13.2, or bonds or notes
6 issued to refund those bonds and notes, are no longer
7 outstanding, the balance in the trust fund shall be paid to the
8 Authority. It is the intention of the General Assembly in this
9 subsection (g) that no amounts shall be paid to the Authority
10 as surplus revenues until any cumulative deficiencies in
11 amounts transferred to the McCormick Place Expansion Project
12 Fund under item "third" have been satisfied.

13 (h) The ordinances imposing the taxes authorized by this
14 Section shall be repealed when bonds and notes issued under
15 Section 13.2 or bonds and notes issued to refund those bonds
16 and notes are no longer outstanding.

17 (Source: P.A. 90-612, eff. 7-8-98.)

18 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

19 Sec. 13.2. The McCormick Place Expansion Project Fund is
20 created in the State Treasury. All moneys in the McCormick
21 Place Expansion Project Fund are allocated to and shall be
22 appropriated and used only for the purposes authorized by and
23 subject to the limitations and conditions of this Section.
24 Those amounts may be appropriated by law to the Authority for
25 the purposes of paying the debt service requirements on all

1 bonds and notes, including bonds and notes issued to refund or
2 advance refund bonds and notes issued under this Section or
3 issued to refund or advance refund bonds and notes otherwise
4 issued under this Act, (collectively referred to as "bonds") to
5 be issued by the Authority under this Section in an aggregate
6 original principal amount (excluding the amount of any bonds
7 and notes issued to refund or advance refund bonds or notes
8 issued under this Section) not to exceed \$2,800,000,000
9 ~~\$2,107,000,000~~ for the purposes of carrying out and performing
10 its duties and exercising its powers under this Act. No bonds
11 issued to refund or advance refund bonds issued under this
12 Section may mature later than 40 years from the date of
13 issuance of the refunding or advance refunding bonds ~~the~~
14 ~~longest maturity date of the series of bonds being refunded.~~
15 After the aggregate original principal amount of bonds
16 authorized in this Section has been issued, the payment of any
17 principal amount of such bonds does not authorize the issuance
18 of additional bonds (except refunding bonds). The proceeds of
19 any bonds and notes issued within the increased authorization
20 provided by this amendatory Act of the 96th General Assembly
21 shall first be used by the Authority to pay any cumulative
22 deficiencies in transfers from preceding years under item
23 "third" in Section 13 (g) of the Act from the trust fund into
24 the McCormick Place Expansion Project Fund in the State
25 Treasury.

26 On the first day of each month commencing after July 1,

1 1993, amounts, if any, on deposit in the McCormick Place
2 Expansion Project Fund shall, subject to appropriation, be paid
3 in full to the Authority or, upon its direction, to the trustee
4 or trustees for bondholders of bonds that by their terms are
5 payable from the moneys received from the McCormick Place
6 Expansion Project Fund, until an amount equal to 100% of the
7 aggregate amount of the principal and interest in the fiscal
8 year, including that pursuant to sinking fund requirements, has
9 been so paid and deficiencies in reserves shall have been
10 remedied.

11 The State of Illinois pledges to and agrees with the
12 holders of the bonds of the Metropolitan Pier and Exposition
13 Authority issued under this Section that the State will not
14 limit or alter the rights and powers vested in the Authority by
15 this Act so as to impair the terms of any contract made by the
16 Authority with those holders or in any way impair the rights
17 and remedies of those holders until the bonds, together with
18 interest thereon, interest on any unpaid installments of
19 interest, and all costs and expenses in connection with any
20 action or proceedings by or on behalf of those holders are
21 fully met and discharged; provided that any increase in the Tax
22 Act Amounts specified in Section 3 of the Retailers' Occupation
23 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service
24 Use Tax Act, and Section 9 of the Service Occupation Tax Act
25 required to be deposited into the Build Illinois Bond Account
26 in the Build Illinois Fund pursuant to any law hereafter

1 enacted shall not be deemed to impair the rights of such
2 holders so long as the increase does not result in the
3 aggregate debt service payable in the current or any future
4 fiscal year of the State on all bonds issued pursuant to the
5 Build Illinois Bond Act and the Metropolitan Pier and
6 Exposition Authority Act and payable from tax revenues
7 specified in Section 3 of the Retailers' Occupation Tax Act,
8 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
9 Act, and Section 9 of the Service Occupation Tax Act exceeding
10 33 1/3% of such tax revenues for the most recently completed
11 fiscal year of the State at the time of such increase. In
12 addition, the State pledges to and agrees with the holders of
13 the bonds of the Authority issued under this Section that the
14 State will not limit or alter the basis on which State funds
15 are to be paid to the Authority as provided in this Act or the
16 use of those funds so as to impair the terms of any such
17 contract; provided that any increase in the Tax Act Amounts
18 specified in Section 3 of the Retailers' Occupation Tax Act,
19 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
20 Act, and Section 9 of the Service Occupation Tax Act required
21 to be deposited into the Build Illinois Bond Account in the
22 Build Illinois Fund pursuant to any law hereafter enacted shall
23 not be deemed to impair the terms of any such contract so long
24 as the increase does not result in the aggregate debt service
25 payable in the current or any future fiscal year of the State
26 on all bonds issued pursuant to the Build Illinois Bond Act and

1 the Metropolitan Pier and Exposition Authority Act and payable
2 from tax revenues specified in Section 3 of the Retailers'
3 Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of
4 the Service Use Tax Act, and Section 9 of the Service
5 Occupation Tax Act exceeding 33 1/3% of such tax revenues for
6 the most recently completed fiscal year of the State at the
7 time of such increase. The Authority is authorized to include
8 these pledges and agreements with the State in any contract
9 with the holders of bonds issued under this Section.

10 The State shall not be liable on bonds of the Authority
11 issued under this Section those bonds shall not be a debt of
12 the State, and this Act shall not be construed as a guarantee
13 by the State of the debts of the Authority. The bonds shall
14 contain a statement to this effect on the face of the bonds.

15 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

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

1		INDEX
2		Statutes amended in order of appearance
3	5 ILCS 315/3	from Ch. 48, par. 1603
4	5 ILCS 315/4	from Ch. 48, par. 1604
5	5 ILCS 315/9	from Ch. 48, par. 1609
6	5 ILCS 315/14	from Ch. 48, par. 1614
7	5 ILCS 315/17	from Ch. 48, par. 1617
8	30 ILCS 105/8.25f	from Ch. 127, par. 144.25f
9	35 ILCS 105/9	from Ch. 120, par. 439.9
10	35 ILCS 110/9	from Ch. 120, par. 439.39
11	35 ILCS 115/9	from Ch. 120, par. 439.109
12	35 ILCS 120/3	from Ch. 120, par. 442
13	70 ILCS 210/2	from Ch. 85, par. 1222
14	70 ILCS 210/4	from Ch. 85, par. 1224
15	70 ILCS 210/5	from Ch. 85, par. 1225
16	70 ILCS 210/13	from Ch. 85, par. 1233
17	70 ILCS 210/13.2	from Ch. 85, par. 1233.2