



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB5519

Introduced 2/9/2010, by Rep. Jim Durkin

SYNOPSIS AS INTRODUCED:

50 ILCS 750/15.4	from Ch. 134, par. 45.4
65 ILCS 5/8-3-13	from Ch. 24, par. 8-3-13
65 ILCS 5/8-3-14	from Ch. 24, par. 8-3-14
65 ILCS 5/8-3-14a	

Amends the Emergency Telephone System Act. Provides that moneys from the Emergency Telephone System Fund may be expended for the costs of public safety agency personnel who are and equipment that is dispatched in response to an emergency call. Amends the Illinois Municipal Code. In provisions pertaining to the expenditure of the amounts collected by municipalities from municipal hotel use taxes or hotel operator's taxes, provides that the corporate authorities of a municipality may, by ordinance, provide for the amounts collected to be deposited into the general fund of the municipality for any municipal purpose (now, the amounts collected must be spent to promote tourism). Effective immediately.

LRB096 18995 RLJ 34384 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning local government.

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

4 Section 5. The Emergency Telephone System Act is amended by
5 changing Section 15.4 as follows:

6 (50 ILCS 750/15.4) (from Ch. 134, par. 45.4)

7 Sec. 15.4. Emergency Telephone System Board; powers.

8 (a) The corporate authorities of any county or municipality
9 that imposes a surcharge under Section 15.3 shall establish an
10 Emergency Telephone System Board. The corporate authorities
11 shall provide for the manner of appointment and the number of
12 members of the Board, provided that the board shall consist of
13 not fewer than 5 members, one of whom must be a public member
14 who is a resident of the local exchange service territory
15 included in the 9-1-1 coverage area, one of whom (in counties
16 with a population less than 100,000) must be a member of the
17 county board, and at least 3 of whom shall be representative of
18 the 9-1-1 public safety agencies, including but not limited to
19 police departments, fire departments, emergency medical
20 services providers, and emergency services and disaster
21 agencies, and appointed on the basis of their ability or
22 experience. In counties with a population of more than 100,000
23 but less than 2,000,000, a member of the county board may serve

1 on the Emergency Telephone System Board. Elected officials,
2 including members of a county board, are also eligible to serve
3 on the board. Members of the board shall serve without
4 compensation but shall be reimbursed for their actual and
5 necessary expenses. Any 2 or more municipalities, counties, or
6 combination thereof, that impose a surcharge under Section 15.3
7 may, instead of establishing individual boards, establish by
8 intergovernmental agreement a Joint Emergency Telephone System
9 Board pursuant to this Section. The manner of appointment of
10 such a joint board shall be prescribed in the agreement.

11 (b) The powers and duties of the board shall be defined by
12 ordinance of the municipality or county, or by
13 intergovernmental agreement in the case of a joint board. The
14 powers and duties shall include, but need not be limited to the
15 following:

16 (1) Planning a 9-1-1 system.

17 (2) Coordinating and supervising the implementation,
18 upgrading, or maintenance of the system, including the
19 establishment of equipment specifications and coding
20 systems.

21 (3) Receiving moneys from the surcharge imposed under
22 Section 15.3, and from any other source, for deposit into
23 the Emergency Telephone System Fund.

24 (4) Authorizing all disbursements from the fund.

25 (5) Hiring any staff necessary for the implementation
26 or upgrade of the system.

1 (c) All moneys received by a board pursuant to a surcharge
2 imposed under Section 15.3 shall be deposited into a separate
3 interest-bearing Emergency Telephone System Fund account. The
4 treasurer of the municipality or county that has established
5 the board or, in the case of a joint board, any municipal or
6 county treasurer designated in the intergovernmental
7 agreement, shall be custodian of the fund. All interest
8 accruing on the fund shall remain in the fund. No expenditures
9 may be made from such fund except upon the direction of the
10 board by resolution passed by a majority of all members of the
11 board. Expenditures may be made only to pay for the costs
12 associated with the following:

13 (1) The design of the Emergency Telephone System.

14 (2) The coding of an initial Master Street Address
15 Guide data base, and update and maintenance thereof.

16 (3) The repayment of any moneys advanced for the
17 implementation of the system.

18 (4) The charges for Automatic Number Identification
19 and Automatic Location Identification equipment, a
20 computer aided dispatch system that records, maintains,
21 and integrates information, mobile data transmitters
22 equipped with automatic vehicle locators, and maintenance,
23 replacement and update thereof to increase operational
24 efficiency and improve the provision of emergency
25 services.

26 (5) The non-recurring charges related to installation

1 of the Emergency Telephone System and the ongoing network
2 charges.

3 (6) The acquisition and installation, or the
4 reimbursement of costs therefor to other governmental
5 bodies that have incurred those costs, of road or street
6 signs that are essential to the implementation of the
7 emergency telephone system and that are not duplicative of
8 signs that are the responsibility of the jurisdiction
9 charged with maintaining road and street signs.

10 (7) Other products and services necessary for the
11 implementation, upgrade, and maintenance of the system and
12 any other purpose related to the operation of the system,
13 including costs attributable directly to the construction,
14 leasing, or maintenance of any buildings or facilities or
15 costs of personnel attributable directly to the operation
16 of the system. Costs attributable directly to the operation
17 of an emergency telephone system also ~~do not~~ include the
18 costs of public safety agency personnel who are and
19 equipment that is dispatched in response to an emergency
20 call.

21 (8) In the case of a municipality that imposes a
22 surcharge under subsection (h) of Section 15.3, moneys may
23 also be used for any anti-terrorism or emergency
24 preparedness measures, including, but not limited to,
25 preparedness planning, providing local matching funds for
26 federal or State grants, personnel training, and

1 specialized equipment, including surveillance cameras as
2 needed to deal with natural and terrorist-inspired
3 emergency situations or events.

4 Moneys in the fund may also be transferred to a
5 participating fire protection district to reimburse volunteer
6 firefighters who man remote telephone switching facilities
7 when dedicated 9-1-1 lines are down.

8 (d) The board shall complete the data base before
9 implementation of the 9-1-1 system. The error ratio of the data
10 base shall not at any time exceed 1% of the total data base.

11 (Source: P.A. 95-698, eff. 1-1-08; 95-806, eff. 1-1-09;
12 95-1012, eff. 12-15-08; revised 1-18-10.)

13 Section 10. The Illinois Municipal Code is amended by
14 changing Sections 8-3-13, 8-3-14, and 8-3-14a as follows:

15 (65 ILCS 5/8-3-13) (from Ch. 24, par. 8-3-13)

16 Sec. 8-3-13. Tourism, Conventions and Other Special Events
17 Promotion Act of 1967. The corporate authorities of any
18 municipality containing 500,000 or more inhabitants may impose
19 a tax prior to July 1, 1969, upon all persons engaged in the
20 municipality in the business of renting, leasing or letting
21 rooms in a hotel, as defined in the Hotel Operators' Occupation
22 Tax Act, at a rate not to exceed 1% of the gross rental
23 receipts from the renting, leasing or letting, excluding,
24 however, from gross rental receipts, the proceeds of the

1 renting, leasing or letting to permanent residents of that
2 hotel and proceeds from the tax imposed under subsection (c) of
3 Section 13 of the Metropolitan Pier and Exposition Authority
4 Act.

5 The tax imposed by a municipality under this Section and
6 all civil penalties that may be assessed as an incident thereof
7 shall be collected and enforced by the State Department of
8 Revenue. The certificate of registration that is issued by the
9 Department to a lessor under the Hotel Operators' Occupation
10 Tax Act shall permit the registrant to engage in a business
11 that is taxable under any ordinance or resolution enacted under
12 this Section without registering separately with the
13 Department under the ordinance or resolution or under this
14 Section. The Department shall have full power to administer and
15 enforce this Section; to collect all taxes and penalties due
16 hereunder; to dispose of taxes and penalties so collected in
17 the manner provided in this Section; and to determine all
18 rights to credit memoranda arising on account of the erroneous
19 payment of tax or penalty hereunder. In the administration of
20 and compliance with this Section, the Department and persons
21 who are subject to this Section shall have the same rights,
22 remedies, privileges, immunities, powers and duties, and be
23 subject to the same conditions, restrictions, limitations,
24 penalties and definitions of terms, and employ the same modes
25 of procedure, as are prescribed in the Hotel Operators'
26 Occupation Tax Act and the Uniform Penalty and Interest Act, as

1 fully as if the provisions contained in those Acts were set
2 forth herein.

3 Whenever the Department determines that a refund should be
4 made under this Section to a claimant instead of issuing a
5 credit memorandum, the Department shall notify the State
6 Comptroller, who shall cause the warrant to be drawn for the
7 amount specified, and to the person named, in the notification
8 from the Department. The refund shall be paid by the State
9 Treasurer out of the Illinois tourism tax fund.

10 Persons subject to any tax imposed under authority granted
11 by this Section may reimburse themselves for their tax
12 liability for that tax by separately stating the tax as an
13 additional charge, which charge may be stated in combination,
14 in a single amount, with State tax imposed under the Hotel
15 Operators' Occupation Tax Act.

16 The Department shall forthwith pay over to the State
17 Treasurer, ex-officio, as trustee, all taxes and penalties
18 collected hereunder. On or before the 25th day of each calendar
19 month, the Department shall prepare and certify to the
20 Comptroller the disbursement of stated sums of money to named
21 municipalities from which lessors have paid taxes or penalties
22 hereunder to the Department during the second preceding
23 calendar month. The amount to be paid to each municipality
24 shall be the amount (not including credit memoranda) collected
25 hereunder during the second preceding calendar month by the
26 Department, and not including an amount equal to the amount of

1 refunds made during the second preceding calendar month by the
2 Department on behalf of the municipality, less 4% of the
3 balance, which sum shall be retained by the State Treasurer to
4 cover the costs incurred by the Department in administering and
5 enforcing the provisions of this Section, as provided herein.
6 The Department, at the time of each monthly disbursement to the
7 municipalities, shall prepare and certify to the Comptroller
8 the amount so retained by the State Treasurer, which shall be
9 paid into the General Revenue Fund of the State Treasury.

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

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

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

25 The corporate authorities of any municipality that levies a
26 tax authorized by this Section shall transmit to the Department

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

18 Notwithstanding any provision of this Section to the
19 contrary, the corporate authorities of a municipality may, by
20 ordinance, provide for the amounts collected pursuant to this
21 Section to be deposited into the general fund of the
22 municipality for any municipal purpose.

23 Any municipality receiving and disbursing money under this
24 Section shall report on or before the first Monday in January
25 of each year to the Advisory Committee of the Illinois Tourism
26 Promotion Fund, created by Section 12 of the Illinois Promotion

1 Act. The reports shall specify the purposes for which the
2 disbursements were made and shall contain detailed amounts of
3 all receipts and disbursements under this Section.

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

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

7 (65 ILCS 5/8-3-14) (from Ch. 24, par. 8-3-14)

8 Sec. 8-3-14. Municipal hotel operators' occupation tax.
9 The corporate authorities of any municipality may impose a tax
10 upon all persons engaged in such municipality in the business
11 of renting, leasing or letting rooms in a hotel, as defined in
12 "The Hotel Operators' Occupation Tax Act," at a rate not to
13 exceed 6% in the City of East Peoria and in the Village of
14 Morton and 5% in all other municipalities of the gross rental
15 receipts from such renting, leasing or letting, excluding,
16 however, from gross rental receipts, the proceeds of such
17 renting, leasing or letting to permanent residents of that
18 hotel and proceeds from the tax imposed under subsection (c) of
19 Section 13 of the Metropolitan Pier and Exposition Authority
20 Act, and may provide for the administration and enforcement of
21 the tax, and for the collection thereof from the persons
22 subject to the tax, as the corporate authorities determine to
23 be necessary or practicable for the effective administration of
24 the tax. The municipality may not impose a tax under this
25 Section if it imposes a tax under Section 8-3-14a.

1 Persons subject to any tax imposed pursuant to authority
2 granted by this Section may reimburse themselves for their tax
3 liability for such tax by separately stating such tax as an
4 additional charge, which charge may be stated in combination,
5 in a single amount, with State tax imposed under "The Hotel
6 Operators' Occupation Tax Act".

7 Nothing in this Section shall be construed to authorize a
8 municipality to impose a tax upon the privilege of engaging in
9 any business which under the constitution of the United States
10 may not be made the subject of taxation by this State.

11 The amounts collected by any municipality pursuant to this
12 Section shall be expended by the municipality solely to promote
13 tourism and conventions within that municipality or otherwise
14 to attract nonresident overnight visitors to the municipality.

15 Notwithstanding any provision of this Section to the
16 contrary, the corporate authorities of a municipality may, by
17 ordinance, provide for the amounts collected pursuant to this
18 Section to be deposited into the general fund of the
19 municipality for any municipal purpose.

20 No funds received pursuant to this Section shall be used to
21 advertise for or otherwise promote new competition in the hotel
22 business.

23 (Source: P.A. 95-967, eff. 9-23-08; 96-238, eff. 8-11-09.)

24 (65 ILCS 5/8-3-14a)

25 Sec. 8-3-14a. Municipal hotel use tax.

1 (a) The corporate authorities of any municipality may
2 impose a tax upon the privilege of renting or leasing rooms in
3 a hotel within the municipality at a rate not to exceed 5% of
4 the rental or lease payment. The corporate authorities may
5 provide for the administration and enforcement of the tax and
6 for the collection thereof from the persons subject to the tax,
7 as the corporate authorities determine to be necessary or
8 practical for the effective administration of the tax.

9 (b) Each hotel in the municipality shall collect the tax
10 from the person making the rental or lease payment at the time
11 that the payment is tendered to the hotel. The hotel shall, as
12 trustee, remit the tax to the municipality.

13 (c) The tax authorized under this Section does not apply to
14 any rental or lease payment by a permanent resident of that
15 hotel or to any payment made to any hotel that is subject to
16 the tax imposed under subsection (c) of Section 13 of the
17 Metropolitan Pier and Exposition Authority Act. A municipality
18 may not impose a tax under this Section if it imposes a tax
19 under Section 8-3-14. Nothing in this Section may be construed
20 to authorize a municipality to impose a tax upon the privilege
21 of engaging in any business that under the Constitution of the
22 United States may not be made the subject of taxation by this
23 State.

24 (d) The moneys collected by a municipality under this
25 Section may be expended solely to promote tourism and
26 conventions within that municipality or otherwise to attract

1 nonresident overnight visitors to the municipality. No moneys
2 received under this Section may be used to advertise for or
3 otherwise promote new competition in the hotel business.

4 (d-5) Notwithstanding any provision of this Section to the
5 contrary, the corporate authorities of a municipality may, by
6 ordinance, provide for the amounts collected pursuant to this
7 Section to be deposited into the general fund of the
8 municipality for any municipal purpose.

9 (e) As used in this Section, "hotel" has the meaning set
10 forth in Section 2 of the Hotel Operators' Occupation Tax Act.
11 (Source: P.A. 96-238, eff. 8-11-09.)

12 Section 99. Effective date. This Act takes effect upon
13 becoming law.