

SB3017



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB3017

Introduced 2/4/2010, by Sen. Deanna Demuzio

SYNOPSIS AS INTRODUCED:

35 ILCS 145/2

from Ch. 120, par. 481b.32

Amends the Hotel Operators' Occupation Tax Act. Provides that the term "occupancy" does not include the use of any room or rooms used or paid for by representatives of an organization chartered by the United States Congress to provide disaster relief.

LRB096 19823 HLH 35273 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Hotel Operators' Occupation Tax Act is
5 amended by changing Section 2 as follows:

6 (35 ILCS 145/2) (from Ch. 120, par. 481b.32)

7 Sec. 2. As used in this Act, unless the context otherwise
8 requires:

9 (1) "Hotel" means any building or buildings in which
10 the public may, for a consideration, obtain living
11 quarters, sleeping or housekeeping accommodations. The
12 term includes inns, motels, tourist homes or courts,
13 lodging houses, rooming houses and apartment houses.

14 (2) "Operator" means any person operating a hotel.

15 (3) "Occupancy" means the use or possession, or the
16 right to the use or possession, of any room or rooms in a
17 hotel for any purpose, or the right to the use or
18 possession of the furnishings or to the services and
19 accommodations accompanying the use and possession of the
20 room or rooms. For the purposes of this Act, occupancy does
21 not include the use of any room or rooms used or paid for
22 by representatives of an organization chartered by the
23 United States Congress to provide disaster relief.

1 (4) "Room" or "rooms" means any living quarters,
2 sleeping or housekeeping accommodations.

3 (5) "Permanent resident" means any person who occupied
4 or has the right to occupy any room or rooms, regardless of
5 whether or not it is the same room or rooms, in a hotel for
6 at least 30 consecutive days.

7 (6) "Rent" or "rental" means the consideration
8 received for occupancy, valued in money, whether received
9 in money or otherwise, including all receipts, cash,
10 credits and property or services of any kind or nature.

11 (7) "Department" means the Department of Revenue.

12 (8) "Person" means any natural individual, firm,
13 partnership, association, joint stock company, joint
14 adventure, public or private corporation, limited
15 liability company, or a receiver, executor, trustee,
16 guardian or other representative appointed by order of any
17 court.

18 (Source: P.A. 87-951; 88-480.)