Illinois Department of Revenue

Annual Report of Collections and Distributions

Fiscal Year 2010

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Total Revenue Collected

Table 1: Total Revenue Collected [1]

Section 1: State Taxes and Fees Collections[2]	FY2008	FY2009	FY2010
Income Taxes			
1 Individual Income Tax	$11,169,401,414	$10,214,369,283	$9,456,421,492
2 Corporate Income Tax	$2,223,484,182	$2,084,197,702	$1,667,838,215
3 Personal Property Replacement Tax	$1,498,379,664	$1,271,328,707	$1,021,394,975
A Total Income Taxes	**$14,891,265,260**	**$13,569,895,692**	**$12,145,654,682**
Sales Taxes			
1 Retailers' Occupation, Use, Service Occupation, Service Use	$10,008,760,351	$9,328,315,364 *	$8,785,862,538 *
2 Other Sales or Renting Taxes and Fees			
a Automobile Renting Occupation and Use Taxes	$33,638,445	$31,536,286	$29,066,960
b Replacement Vehicle Tax[3]	$1,603	$327	$0
c Tire User Fee	$17,437,182	$16,390,521	$16,384,262
d Vehicle Use Tax	$36,406,867	$32,360,136	$34,922,306
B Total Sales Taxes	**$10,096,244,448**	**$9,408,602,633**	**$8,866,236,066**
Motor Fuel Taxes			
1 Motor Fuel and Motor Fuel Use Taxes	$1,361,741,935	$1,301,973,767	$1,259,807,572
2 Underground Storage Tank Tax and Environmental Impact Fee	$76,573,355	$69,289,856	$70,385,408
C Total Motor Fuel Taxes	**$1,438,315,291**	**$1,371,263,623**	**$1,330,192,980**
Excise Taxes			
1 Cigarette and Cigarette Use Taxes	$594,445,455	$562,323,253	$549,257,055
2 Coin-operated Amusement Device Tax	$2,352,913	$2,979,872	$1,748,847
3 Dry-cleaning Solvent Tax and License Fees	$3,395,546	$3,075,543	$2,786,853
4 Electricity Excise Tax	$419,289,635	$404,994,461	$396,949,378
5 Energy Assistance and Renewable Energy	$98,047,336	$97,407,466	$109,437,795
6 Gas Tax Collections[4]	$170,361,409	$171,061,216	$156,320,493
7 Hotel Operators' Occupation Tax	$219,725,708	$194,732,472	$171,019,922
8 Invested Capital Tax and Electricity Distribution Tax	$184,802,386	$199,528,632	$159,497,840
9 Liquor Gallonage Tax	$158,047,240	$157,725,546	$230,149,306
10 Telecommunications Excise Tax	$707,704,591	$689,479,068	$623,464,139
11 Telecommunication Infrastructure Maintenance Fee	$23,007,235	$22,765,293	$20,323,211
12 Tobacco Products Tax	$21,488,819	$21,258,936	$23,791,657
D Total Excise Taxes	**$2,602,668,272**	**$2,527,331,757**	**$2,444,746,496**
Gaming Taxes			
1 Bingo Tax and License Fees	$2,868,433	$2,505,927	$2,426,531
2 Charitable Games Tax and License Fees	$510,197	$552,067	$577,427
3 Pull Tabs and Jar Games Tax and License Fees	$5,948,347	$5,345,929	$5,054,755
4 Racing Pari-mutuel Tax	$8,440,474	$6,835,017	$6,946,299
E Total Gaming Taxes	**$17,767,451**	**$15,238,939**	**$15,005,012**
Other Collections			
1 Miscellaneous[5]	$2,296,926	$1,777,979	$5,668,799
2 Qualified Solid Waste Energy Facility Payment	$182,526	$32,517	$84,290
3 Real Estate Transfer Tax	$98,526,068	$58,510,203	$55,743,859
4 Senior Citizens Real Estate Tax Deferral	$3,603,142	$3,702,475	$3,801,844
5 Tennessee Valley Authority	$113,545	$111,361	$120,255
F Total Other Taxes	**$104,722,207**	**$64,134,536**	**$65,419,047**
Total Section 1: State Collections (A+B+C+D+E+F)	**$29,150,982,929**	**$26,956,467,181**	**$24,867,254,283**

Total Revenue Collected

Table 1: Total Revenue Collected (continued)

	Section 2: Taxes Collected for Local Governments[6]	FY2008	FY2009	FY2010
	Automobile Renting Occupation and Use Taxes			
	1 County Automobile Renting Tax	$51,619	$162,824	$214,622
	2 MPEA Automobile Renting Tax	$29,915,396	$26,249,727	$25,646,992
	3 Municipal Automobile Renting Tax	$6,168,310	$5,591,151	$5,177,608
A	**Total Automobile Renting Occupation and Use Taxes**	**$36,135,325**	**$32,003,702**	**$31,039,222**
B	**Chicago Soft Drink Tax**	**$8,670,390**	**$8,397,151**	**$8,329,492**
C	**County Motor Fuel Tax**	**$34,131,642**	**$31,681,632**	**$31,488,871**
D	**County Water Commission Tax**	**$35,153,226**	**$30,599,442**	**$29,050,086**
E	**Home Rule and Non-Home Rule Sales Taxes**	**$1,139,444,479**	**$1,447,804,788**	**$1,453,816,844**
	Hotel Taxes			
	1 Illinois Sports Facilities Tax	$38,333,208	$32,240,025	$29,280,110
	2 MPEA Hotel Tax	$44,689,143	$39,986,936	$34,135,215
	3 Municipal Hotel Tax (Chicago)	$19,365,136	$19,384,238	$14,789,442
F	**Total Hotel Taxes**	**$102,387,487**	**$91,611,199**	**$78,204,767**
G	**Mass Transit District Sales and Use Taxes**	**$840,816,008**	**$931,500,068 ***	**$897,440,160 ***
H	**Metro-East Park and Recreation District Tax**	**$4,297,915**	**$4,142,628**	**$4,204,848**
I	**Municipal Business District Taxes[7]**	**$3,096,156**	**$6,794,571**	**$8,034,234**
J	**MPEA Food and Beverage tax**	**$33,118,123**	**$32,659,637**	**$31,932,348**
K	**Municipal Simplified Telecommunications Tax**	**$287,970,282**	**$300,132,581**	**$291,291,605**
L	**Tennessee Valley Authority (TVA)**	**$264,940**	**$259,847**	**$280,595**
M	**Special County ROT for Public Safety**	**$78,702,085**	**$77,093,828**	**$76,380,107**
N	**County School Facility Occupation Tax[8]**	**NA**	**$4,518,975**	**$14,330,607**
O	**Flood Prevention Occupation Tax[9]**	**NA**	**$1,732,992**	**$10,958,921**
	Total Section 2: Taxes Collected for Local Governments (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)	**$2,604,188,058**	**$3,000,933,041**	**$2,966,782,707**
	Collections Grand Total (Section 1 + Section 2)	**$31,755,170,987**	**$29,957,400,222**	**$27,834,036,990**

*** Adjusted from previously reported figures**

Table 1 Footnotes

(1) Amounts reported represent dollars remaining after the return is processed, any adjustments have been made to the account, and any credits or refunds have been issued. Total revenue collected may not agree with taxes disbursed in Table 67 because these amounts may be disbursed in a different fiscal year than collected.

(2) Amounts reported in Section 1 include amounts subsequently disbursed to units of local government in the form of revenue sharing as mandated by various Illinois tax acts.

(3) Public Act 93-0024 repealed this tax effective July 1, 2003. The department continued to collect until July 1, 2003.

(4) Public Act 93-0031 created the Gas Use Tax effective October 1, 2003. The reported amount of gas taxes collected reflects both the Gas Revenue Tax and the Gas Use Tax beginning with FY-04.

(5) Includes jury duty refunds, duplicate payments, insurance claims, and tax forms.

(6) These taxes are locally-imposed taxes that the department collects for the governmental unit that imposes the tax.

(7) Public Act 93-1053 was effective January 1, 2005. This tax was first available for implementation on July 1, 2005.

(8) Collections for this tax began July 1, 2008.

(9) Collections for this tax began January 1, 2009.

Note: Totals may not balance due to rounding.

Alternative Filing and Payment Options

Overview

The Illinois Department of Revenue must deposit monies within 24 hours of receipt. Electronic funds transfer (EFT), lockbox facilities, and alternative filing methods are used to deposit money quickly and accurately.

Table 2: Payments Received

2010 Payments Received

Total number of payments:

	EFT	Lockbox	In-house
Payments	4,660,755	4,280,766	5,278,642
Percentage	33%	30%	37%

Total dollars processed:

	EFT	Lockbox	In-house
Dollars	$21,066,181,199	$3,773,678,595	$3,681,419,833
Percentage	74%	13%	13%

Electronic Funds Transfer (EFT)

EFT is an electronic method used to pay tax liabilities. Instead of writing a check, financial institutions are instructed to transfer the funds from the taxpayer's account to ours. The department applies the transferred amount to the tax liability. EFT is not a way to file a return electronically.

The department receives various tax payments by EFT. The State of Illinois transmits payments for taxes withheld from its employees using this method. Riverboat gambling tax payments and fedwire transfers are also received by EFT. A taxpayer whose annual average liability meets or exceeds a certain threshold must participate in the department's EFT program.

EFT Program

The department's EFT program has both mandated and voluntary participants. The Automated Clearing House (ACH) payment network is the primary means of collecting EFT payments. Taxpayers may originate their tax payments through their financial institution (ACH credit). They also may authorize the department to have its bank take the money from an account they designate by use of interactive voice response telephone calls, Internet, or https data exchanges (ACH debit).

Lockbox Program

Lockbox is a service provided by a financial institution that enables selected taxpayers to mail their tax payments directly to a post office box for pickup by the financial institution. The financial institution then processes and deposits the monies based on department specifications. This process reduces the time necessary to credit a taxpayer's account. In 1986, the department processed its first payment through a lockbox facility. Currently, six different payment types are processed at one lockbox facility.

Table 3: EFT, Lockbox, and In-House Amounts

Fiscal Year	EFT Dollars in Billions	Lockbox Dollars in Billions	In-house Dollars in Billions
2000	$9.2	$7.9	$7.1
2001	$10.3	$6.6	$7.2
2002	$11.0	$5.6	$7.0
2003	$12.1	$5.3	$6.1
2004	$14.0	$5.2	$6.0
2005	$15.5	$5.4	$5.6
2006	$17.4	$5.7	$5.7
2007	$18.6	$5.7	$5.7
2008	$20.2	$5.7	$5.7
2009	$21.5	$4.8	$4.6
2010	$21.1	$3.8	$3.7

Individual Income Tax

The Illinois Department of Revenue offers taxpayers a choice of several electronic filing options for Form IL-1040: e-File, WebFile, and Tax-Prep Software.

e-File

Through the department's Electronic Filing Program, taxpayers can have Form IL-1040, Illinois Individual Income Tax Return, transmitted directly from tax professionals' computers to the department's computer. This method of electronic filing has been in place since 1991. The department also participates in the Internal Revenue Service (IRS) Federal/State Electronic Filing Program. Rather than transmit returns directly to the department, the tax professional can transmit the state return along with the federal return to the IRS. The IRS then makes the state return available for the department to retrieve electronically and process.

WebFile

In January 1999, the department introduced the Internet Filing Pilot Program to randomly selected taxpayers. The program became available in 2000 to any Illinois taxpayer who is assigned an Illinois Personal Identification number (IL-PIN) and who meets the WebFile program criteria. These taxpayers have the opportunity to file their individual income tax returns on our Internet web site. By allowing taxpayers to enter the IL-PIN and the data from their W-2 forms, those expecting a refund have nothing to mail.

Tax-Prep Software

Beginning in 2000, all taxpayers assigned an IL-PIN may use the Tax-Prep Software filing method. Taxpayers can purchase or obtain a tax preparation software package from a retail store or by downloading software on the Internet that contains both their federal and Illinois income tax returns at the same time.

Alternative Filing and Payment Options

Table 4: Individual Income Tax Alternative Filing Options

Year	CY01	CY02	CY03	CY04	CY05	CY06	CY07	CY08	CY09	CY10
Tax-Prep	108,501	171,232	247,342	294,876	319,028	395,615	438,442	535,290	608,195	701,383
WebFile	62,556	86,881	120,887	201,541	253,887	265,790	264,719	323,790	439,183	399,428
TeleFile	147,014	120,963	128,434	116,328	112,752	—	—	—	—	—
e-File	957,297	1,238,563	1,444,354	1,553,100	1,748,957	1,915,987	2,064,335	2,331,978	2,398,294	2,511,637
Total	1,275,368	1,617,639	1,941,017	2,165,845	2,434,624	2,577,392	2,767,496	3,191,058	3,445,672	3,612,448

Credit Card Payments

In addition to paying by check or money order, taxpayers may use a credit card to pay individual income tax owed for the current tax year, prior tax years, estimated payments, and extension payments. In FY 2010, 24,864 credit card payments were received totaling over $8.6 million.

Electronic Funds Withdrawal

In addition to paying by check or money order, taxpayers may pay individual income tax liabilities owed for the current tax year by having the amount owed debited from their checking or savings accounts. In FY 2010, 156,310 electronic funds withdrawal payments were received totaling over $136.8 million.

Sales Tax

TeleFile

The Sales Tax TeleFile Program was implemented in November 1999, for taxpayers with relatively simple sales tax returns. In May 2002, the program was expanded to include Illinois Use Tax reporting. The direct debit payment feature was also added. The program was further expanded in October 2003 when liquor retailers were mandated to TeleFile sales tax returns. The TeleFile users were now able to apply prior overpayments of tax to current liabilities. In January 2004, a Spanish-speaking script was added.

Taxpayers receive a personal identification number to access the toll-free TeleFile system. Taxpayers are prompted to enter information from the telephone keypad. The TeleFile system computes math, eliminating arithmetic mistakes. The department received 48,397 TeleFile sales tax returns in fiscal year 2010.

Electronic Data Interchange (EDI)

The department initiated the sales tax Electronic Data Interchange (EDI) Program in September 2000. The program is voluntary and only Form ST-1, Sales and Use Tax Return, and Form ST-2, Multiple Site Form, can be filed electronically. The program is an electronic exchange of business documents from one company's computer to another's computer in machine-processable, national standard data formats. Participants in the program include taxpayers who are required to file Form ST-1; trading partners formatting EDI interchanges; transmitters transmitting directly to the department's communications processor; and software developers supporting EDI. The department received 976 sales tax returns by EDI in fiscal year 2010.

Electronic Registration and Titling

A joint effort with the Secretary of State allows auto dealers and other vendors to electronically file and pay vehicle sales tax returns and to electronically title and register vehicles with the Secretary of State. The pilot program began receiving electronic returns and payments in October 2004. In FY 2010, 553,083 electronically filed vehicle returns were received with corresponding electronic payments totaling over $594 million.

WebFile

The Sales Tax WebFile Program was introduced in October 2004. The program allows Form ST-1, Sales and Use Tax Return, and Form ST-2, Multiple Site Return, to be filed electronically and includes an electronic debit payment option. It is available to monthly, quarterly and annual ST-1 filers who meet specific criteria.

Taxpayers receive a personal identification number (PIN) to access the system. The department received 663,512 WebFile returns in fiscal year 2010.

Income Taxes

Individuals

Statutory Reference
35 ILCS 5/101 to 5/1701

Definition
The Illinois Income Tax is imposed on every individual, corporation, trust, and estate earning or receiving income in Illinois. The tax is calculated by multiplying net income by a flat rate. The Illinois Income Tax is based, to a large extent, on the federal Internal Revenue Code.

Individuals
The tax rate is 3 percent of net income. The starting point for the Illinois Individual Income Tax is the federal adjusted gross income. Federal adjusted gross income is "income" minus various deductions (not including itemized deductions, the standard deduction, or any exemptions). Next, the federal adjusted gross income is changed by adding back certain items (*e.g.*, federally tax-exempt interest income) and subtracting others (*e.g.*, federally taxed retirement and Social Security income). The result is "base income."

The base income earned in Illinois or while a resident of Illinois is then reduced by the number of federally claimed exemptions plus any additional exemptions. The amount of each standard exemption is $2,000. Additional exemptions are allowed for any taxpayer or spouse who was either 65 years of age or older, legally blind, or both ($1,000 each). The total exemption amount is deducted from base income to arrive at "net income." The tax rate is then applied against net income.

Illinois Income Tax must be withheld by an employer if federal income tax is withheld on

- compensation (*i.e.*, wages and salaries) paid in Illinois, and
- gambling or lottery winnings paid in Illinois.

An employee may also enter a voluntary withholding agreement with the employer.

Illinois Income Tax is not withheld from

- compensation paid to residents of Iowa, Kentucky, Michigan, and Wisconsin, due to reciprocal agreements with each of these states, and
- certain other types of compensation and payments.

Table 5: Illinois Income Tax Rate History

Effective date	Individuals	Corporations
August 1, 1969	2.5 percent	4.0 percent
January 1, 1983(1)	3.0 percent	4.8 percent
July 1, 1984	2.5 percent	4.0 percent
July 1, 1989(2)	3.0 percent	4.8 percent
July 14, 1993(3)	3.0 percent	4.8 percent

(1) First 20 percent surcharge
(2) Second 20 percent surcharge
(3) Rate made permanent, retroactive to July 1, 1993.

Table 6: Individual Exemption History

Tax Year	Standard exemption	Additional exemptions
1969	$1,000	As on federal return*
1987	$1,000	$0
1990	$1,000	$1,000
1998	$1,300	$1,000
1999	$1,650	$1,000
2000	$2,000	$1,000

* Additional exemptions for blind and elderly (*i.e.,* age 65 or older) were provided through the federal income tax return. These exemptions were subsequently repealed at the federal level by the Federal Tax Reform Act of 1986, effective for tax year 1987.

Table 7: Individual Income Tax Filing Status

Taxpayer status	2008 returns	2009 returns
Single*	3,591,524	3,468,325
Married, filing jointly	2,317,314	2,309,924
Married, filing separately	67,454	67,718
Total	**5,976,292**	**5,845,967**

*Includes single, head of household, and widowed.

Income Taxes

Table 8: Individual Income Tax Returns Filed by Adjusted Gross Income

Tax Year 2008 final

AGI Bracket	Returns	AGI	Exemptions	Reported Tax Liability	No. of Property Tax Credits	Property Tax Credits
Less Than Zero	61,224	($4,592,768,789)	106,438	$2,746,788	488	$222,929
$0-$5,000	468,133	$1,208,461,207	369,581	$19,579,782	9,829	$442,383
$5,001-$15,000	883,084	$8,762,253,780	1,431,904	$158,138,002	99,281	$9,452,137
$15,001-$25,000	751,789	$14,897,834,540	1,594,399	$305,016,479	149,523	$18,097,548
$25,001-$50,000	1,311,780	$47,689,974,139	2,869,158	$1,093,203,624	492,229	$70,090,052
$50,001-$100,000	1,334,298	$95,119,794,375	3,460,183	$2,249,366,310	932,070	$174,095,314
$100,001-$500,000	788,508	$128,867,866,116	2,426,204	$3,345,041,413	688,411	$219,437,393
$500,001 or more	43,573	$70,878,716,448	143,444	$2,072,056,589	39,851	$30,356,547
Illinois residents	5,642,389	$362,832,131,816	12,401,311	$9,245,148,988	2,411,682	$522,194,303
Nonresidents or invalid Zip Codes	420,809	$127,975,703,154	908,460	$586,265,251	35,768	$8,951,231
Total	6,063,198	$490,807,834,970	13,309,771	$9,831,414,239	2,447,450	$531,145,534

Tax Year 2009 preliminary

AGI Bracket	Returns	AGI	Exemptions Basic	Exemptions 65+	Exemptions Blind	Reported Tax Liability	No. of Property Tax Credits	Property Tax Credits
Less Than Zero	68,417	($5,403,840,196)	95,473	21,689	318	$1,975,177	494	$220,050
$0-$5,000	425,635	$1,083,010,052	303,660	66,313	1,444	$16,462,364	10,023	$457,620
$5,001-$15,000	891,499	$8,918,855,010	1,318,489	198,908	3,873	$157,386,922	101,323	$9,622,064
$15,001-$25,000	758,492	$15,011,719,589	1,485,199	163,607	3,200	$305,241,465	149,127	$19,389,529
$25,001-$50,000	1,282,502	$46,526,568,150	2,629,101	238,459	4,625	$1,057,369,620	478,183	$74,229,962
$50,001-$100,000	1,287,737	$91,699,767,465	3,074,694	270,609	4,912	$2,157,740,594	880,988	$174,382,501
$100,001-$500,000	756,340	$122,634,696,970	2,205,374	143,013	2,503	$3,189,506,561	653,701	$217,455,155
$500,001 or more	34,840	$49,469,864,554	110,597	7,251	143	$1,448,104,074	31,901	$25,722,874
Illinois residents	5,505,462	$329,940,641,594	11,222,587	1,109,849	21,018	$8,333,786,777	2,305,740	$521,479,755
Nonresidents or invalid Zip Codes	340,505	$97,632,110,186	718,858	53,551	957	$402,157,224	16,126	$4,540,965
Total	5,845,967	$427,572,751,780	11,941,445	1,163,400	21,975	$8,735,944,001	2,321,866	$526,020,720

Individual Income Tax Credits

Property tax relief for real estate taxes paid on one's principal residence has been provided to Illinois Individual Income Tax filers by various means since tax year 1983. A single deduction for property taxes paid was in effect for tax years 1983 through 1988; a double deduction for property taxes paid was in effect for tax years 1989 and 1990. The current 5 percent credit began in tax year 1991.

Beginning with tax year 2000, taxpayers who spend more than $250 for qualifying education expenses may receive a credit for 25 percent of the amount over $250, up to a maximum of $500. An Illinois Earned Income Tax Credit, equal to 5 percent of the federal tax credit, was also allowed beginning in tax year 2000. The Earned Income Tax Credit was made refundable effective tax year 2003.

Table 9: Property Tax Credit, Education Expense Credit, and Earned Income Credit Amounts

	Property Tax		Education Expense		Earned Income	
Tax Year	Number of returns	Credit amount	Number of returns	Credit amount	Number of returns	Credit amount
2000	2,296,883	$317,933,001	165,781	$61,233,025	542,070	$39,921,206
2001	2,337,890	$337,404,976	189,055	$68,444,006	584,223	$44,147,501
2002	2,305,452	$355,552,264	185,005	$66,518,652	645,973	$50,829,816
2003	2,320,667	$383,614,818	194,923	$67,139,827	719,790	$65,746,171
2004	2,351,032	$413,605,302	207,275	$67,904,029	743,952	$70,926,683
2005	2,398,400	$443,882,788	224,410	$70,549,008	760,965	$75,316,464
2006	2,452,606	$478,564,255	231,665	$71,042,813	773,724	$78,902,828
2007	2,499,676	$506,672,993	241,922	$71,896,550	862,722	$88,166,282
2008	2,420,030	$521,100,490	249,314	$72,282,369	859,377	$91,219,781
2009	2,321,866	$526,020,720	251,916	$71,110,558	935,751	$105,315,264

Income Taxes

Corporations

The tax rate for corporations is 4.8 percent of net income. The rate for trusts and estates is 3 percent of net income. (Note: These rates apply to income tax only. See "Replacement Taxes.")

Generally, S corporations and partnerships do not pay the Illinois Corporate Income Tax. However, corporations, S corporations, partnerships, and trusts are required to pay Personal Property Replacement Tax. Income from these entities is generally passed on to owners who, in turn, must report this income on their federal income tax returns. This income is included in federal adjusted gross income, which is the starting point for the Illinois Individual Income Tax, or taxable income for corporations.

The starting point for the Illinois Corporate Income Tax is the federal taxable income, which is income minus deductions. Next, the federal taxable income is changed by adding back certain items (*e.g.*, state, municipal, and other interest income excluded from federal taxable income) and subtracting others (*e.g.*, interest income from U.S. Treasury obligations). The result is "base income."

If income is earned both inside and outside of Illinois, the base income is then apportioned by a formula to determine Illinois' share of income. Generally, income allocable to Illinois is determined by the ratio of sales of the corporation within Illinois to total sales of the entire corporation. Insurance companies, financial organizations, and transportation companies have different formulas.

Corporate Income Tax credits are provided as incentives to encourage certain types of taxpayer behavior. Major tax credits are listed below.

- Economic Development for a Growing Economy (EDGE) Tax Credit
- Research and Development Credit
- Film Production Services Credit
- Affordable Housing Credit
- Enterprise Zone Investment Credit

Table 10: Corporate Liability Stratification for Income and Replacement Taxes

Tax Year 2007*

Liability Range (thousands)	Total filers	Percent of filers	Total Liabilities (millions)	Percent of liabilities	Average Liability
$0	80,337	66.76%	$0.0	0.00%	$0
$0 > $5	30,529	25.37%	$32.7	1.43%	$1,071
$5 > $10	3,084	2.56%	$21.4	0.94%	$6,946
$10 > $50	3,579	2.97%	$80.5	3.52%	$22,496
$50 > $100	924	0.77%	$65.9	2.88%	$71,335
$100 > $500	1,248	1.04%	$277.4	12.12%	$222,314
$500 > $1,000	253	0.21%	$177.7	7.76%	$702,335
$1,000 or More	377	0.31%	$1,632.9	71.35%	$4,331,299
Totals	120,331	100.00%	$2,288.6	100.00%	$19,019
Corporations with tax liability	39,994	33.24%	$2,288.6	100.00%	$57,223

Tax Year 2008 preliminary*

Liability Range (thousands)	Total filers	Percent of filers	Total Liabilities (millions)	Percent of liabilities	Average Liability
$0	78,975	67.85%	$0.0	0.00%	$0
$0 > $5	28,483	24.47%	$30.1	1.39%	$1,055
$5 > $10	2,932	2.52%	$20.3	0.94%	$6,938
$10 > $50	3,357	2.88%	$74.6	3.44%	$22,224
$50 > $100	849	0.73%	$60.2	2.77%	$70,889
$100 > $500	1,244	1.07%	$269.5	12.42%	$216,631
$500 > $1,000	240	0.21%	$161.3	7.44%	$672,253
$1,000 or More	312	0.27%	$1,553.8	71.61%	$4,980,284
Totals	116,392	100.00%	$2,169.9	100.00%	$18,643
Corporations with tax liability	37,417	32.15%	$2,169.9	100.00%	$57,992

* Corporate income tax data lags individual income tax data by one year because many corporations do not file returns until the extended due date. The corporate returns are complex and require additional time to process and compile tax data.

Note: For information about personal property replacement taxes, see Table 80 and Table 81.

Income Taxes

Table 11: Corporate Income Tax Credit Profile by Tax Year (in millions)

Credit	1999*	2000*	2001*	2002*	2003**	2004**	2005**	2006**	2007**	2008**
Enterprise Zone	$5.8	$4.4	$7.5	$6.5	N/A	N/A	$5.4	$10.3	$11.7	$7.2
Coal Research & Coal Utilization	$0.1	$1.1	$1.1	$3.8	N/A	N/A	—	—	—	—
High Impact Business	$0.5	$0.5	$0.2	$1.5	$1.6	$3.1	$0.7	$1.4	$0.3	$0.1
Jobs Tax Credit	$0.0	$0.0	$0.0	$0.0	$0.0	$0.7	$0.7	$0.0	$0.0	$0.0
Replacement Taxes Paid	$9.0	$6.5	$5.8	$6.4	—	—	—	—	—	—
Training Expense	$14.5	$14.4	$12.7	$14.2	$3.8	—	—	—	—	—
Research & Development	$15.9	$15.0	$6.7	$8.2	$7.3	$0.6	$27.0	$29.5	$23.2	$19.1
Life & Health Insurance Tax Offset	$14.1	$12.9	$6.2	$3.6	—	—	—	—	—	—
Tech-Prep	$0.3	$0.0	$0.0	$0.0	N/A	N/A	$0.1	$0.1	$0.1	$0.1
Dependent Care	$0.0	$0.0	$0.0	$0.0	N/A	N/A	$0.0	$0.0	$0.0	$0.0
Environmental Remediation	$0.0	$0.2	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	—	—
EDGE***	$0.0	$0.2	$3.3	$5.2	$9.9	$13.6	$18.0	$23.5	$25.6	$34.8
Child Care	—	$0.9	$3.0	$0.4	$0.2	$0.0	$0.0	$0.2	$0.5	$0.0
Affordable Housing	—	—	$0.0	$0.3	$0.3	$0.0	$10.3	$10.4	$12.5	$9.0
Transportation Employee	—	—	—	—	—	—	—	—	—	—
Film Production	—	—	—	—	—	N/A	$1.0	$9.7	$13.1	$11.1
Ex-Felons	—	—	—	—	—	—	—	$0.0	$0.0	$0.0
Veterans	—	—	—	—	—	—	—	$0.0	$0.0	$0.0
Total	**$60.2**	**$56.1**	**$46.5**	**$50.1**	**$23.1**	**$18.0**	**$63.2**	**$85.1**	**$87.0**	**$81.4**

* Based on a sample of corporate filers using credits from Schedule 1299-D
** Based on all corporate filers using credits from Schedule 1299-D
*** Economic Development for a Growing Economy
— : Did not exist or no longer exists
N/A: No Data

Distribution

Individual and corporate income tax collections are deposited into three separate funds: the Income Tax Refund Fund (ITRF), the Education Assistance Fund (EAF), and the General Revenue Fund (GRF). A percentage of gross income tax collections is deposited into the ITRF to arrive at net income taxes. ITRF received 11.7 percent in FY 2004 and 10 percent in FY 2005 for individuals. ITRF also received 32 percent in FY 2004 and 24 percent in FY 2005 for corporations. A percentage of the net income taxes is then deposited into the EAF (7.3 percent). The GRF receives all remaining income tax deposits. Beginning with FY 1996, 1/10 of net income taxes are transferred from the GRF to the Local Government Distributive Fund. See "Local Government Distributive Fund and State and Local Sales Tax Reform Fund" on Page 92.

Table 12: Individual and Corporate Income Tax (Receipts by fund in millions)

	2010		
	Individual	Corporate	Total
Funds			
ITRF	$996.4	$362.7	$1,359.1
EAF	$673.3	$124.8	$798.1
GRF	$8,549.7	$1,585.0	$10,134.7
CS	$0.0	$0.0	$0.0
Total	**$10,219.4**	**$2,072.5**	**$12,291.9**

The GRF received 83.66 percent of total income tax receipts in FY 2010. The individual and corporate receipt totals by fund shown in this table may not equal those in Table 13 due to timing differences between when the money was received and when it was deposited into the funds.

Income Taxes

Table 13: Income Tax Collections and Refunds

Fiscal year	Individual	Corporate	Total collections	Total refunds
2000	$8,265,868,742	$1,524,201,811	$9,790,070,553	$959,039,990
2001	$8,617,847,075	$1,302,558,427	$9,920,405,502	$942,653,146
2002	$8,090,152,509	$1,042,682,985	$9,132,835,494	$870,283,281
2003	$7,976,979,827	$921,586,926	$8,898,566,753	$1,396,083,434
2004	$8,224,101,195	$1,416,734,492	$9,640,835,687	$1,452,382,310
2005	$8,864,878,151	$1,548,140,694	$10,413,018,845	$1,268,808,437
2006	$9,573,955,481	$1,784,316,859	$11,358,272,340	$1,229,808,083
2007	$10,469,796,531	$2,189,612,609	$12,659,409,140	$1,259,248,532
2008	$11,169,401,414	$2,223,484,182	$13,392,885,596	$1,241,438,866
2009	$10,214,369,283	$2,084,197,702	$12,298,566,985	$1,419,884,875
2010	$9,456,421,492	$1,667,838,215	$11,124,259,707	$1,336,191,218

Note: Collections from replacement income taxes are not included in this table. See Table 80 and Table 81.

Income Tax Refund Fund

Effective January 1, 1989, the Income Tax Refund Fund (ITRF) removed income and replacement tax refunds from the appropriation process. Percentages of all incoming income tax dollars are deposited into the fund. Public Act 85-1414 set the individual percentage at 6 percent and the corporate percentage at 18 percent for FY 89. The act requires that the percentages be revised annually on the last business day of each fiscal year. Deposits into the ITRF are designated for the sole purpose of paying refunds. ITRF deposits are shown in Table 15.

Table 14: Individual Income Tax Refunds

Tax Year	Refunds issued	Refund amount	Average refund
1998	3,438,205	$552,142,118	$160.59
1999	3,428,546	$589,245,130	$171.86
2000	3,695,456	$787,103,446	$212.99
2001	3,680,097	$877,145,543	$238.34
2002	3,730,851	$906,716,618	$243.03
2003	3,768,264	$924,114,180	$245.24
2004	3,685,754	$956,351,097	$259.47
2005	3,787,398	$980,647,585	$258.92
2006	3,909,526	$1,040,860,584	$266.24
2007	3,882,343	$1,108,522,407	$285.53
2008	4,143,927	$1,362,800,290	$328.87

Table 15: Income Tax Refund Fund Deposits per the Office of the Comptroller

	Individual		Corporate		Replacement		
Fiscal Year	Refund percent	Refund deposits in millions	Refund percent	Refund deposits in millions	Refund percent	Refund deposits in millions	Total deposits in millions
2000	7.10	$587.4	19.00	$290.2	19.00	$194.8	$1,072.4
2001	7.10	$611.1	19.00	$243.0	19.00	$176.8	$1,030.9
2002	7.60	$614.5	23.00	$239.7	23.00	$173.5	$1,027.7
2003	8.00	$638.5	27.00	$272.9	27.00	$205.0	$1,116.4
2004	11.70	$958.9	32.00	$369.3	32.00	$268.8	$1,597.0
2005	10.00	$893.7	24.00	$376.0	24.00	$255.5	$1,525.2
2006	9.75	$933.0	20.00	$357.0	20.00	$243.2	$1,533.2
2007	9.75	$1,016.4	17.50	$371.1	17.50	$251.7	$1,639.2
2008	7.75	$867.0	15.50	$341.1	15.50	$230.4	$1,438.5
2009	9.75	$996.4	17.50	$362.7	17.50	$221.1	$1,580.2
2010	9.75	$918.8	17.50	$288.7	17.50	$177.2	$1,384.7

Income Taxes

Income Tax Checkoffs

Income tax checkoffs for charitable causes first appeared on the Illinois Individual Income Tax return for the 1983 tax year. Taxpayers who were due a refund could donate up to $10 of that refund to any or all of the causes listed on the return. (Joint filers could each donate $10 per cause.) Follow-up legislation in 1986 required that checkoff causes attract at least $100,000 in donations by October 1 in order to remain on the return for subsequent years. Effective January 1, 1990, all taxpayers may donate and there is no maximum for donations.

Table 16: Checkoff Dollars Donated by Tax Year

Note: Totals have been rounded

Voluntary Contributions

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009
Wildlife Conservation	248,751	267,594	244,013	246,590	200,964	205,246	213,690	189,689	184,170
Child Abuse Prevention	248,169	263,942	229,020	233,886	197,935	198,227	185,681	162,263	154,283
Alzheimer's Research	181,614	192,262	173,386	196,594	151,187	156,780	156,467	143,160	133,043
Assist. to the Homeless	192,981	221,257	184,557	189,420	154,745	177,193	179,361	167,319	156,145
Breast/Cervical Cancer	252,541	256,937	233,762	270,334	216,667	231,806	205,890	163,615	152,926
Autoimmune (AIDS)	—	—	—	—	—	—	42,792	—	—
American Diabetes	—	—	—	—	103,007	121,347	111,963	106,051	97,209
Prostate Cancer Research	117,471	131,025	96,898	—	—	—	—	—	—
National WWII Memorial	86,411	—	63,050	—	—	—	—	—	—
Korean War Veteran's Museum	40,934	—	—	—	—	—	—	—	—
Multiple Sclerosis Assistance	—	146,342	116,519	126,528	104,563	108,385	103,739	83,922	—
Illinois Military Family Relief	—	—	204,324	300,825	195,523	214,542	214,337	201,641	186,966
LouGehrig's (ALS) Research	—	—	107,720	107,625	105,439	77,557	—	—	—
Asthma and Lung Research	—	—	74,307	—	—	—	59,376	—	—
Leukemia Treatment/Education	—	—	65,981	—	—	—	—	—	—
Illinois Veterans Home	—	—	—	139,176	107,556	126,375	143,489	137,319	129,477
Epilepsy Disease Assist.	—	—	—	—	26,356	—	—	—	—
Colon Cancer Research	—	—	—	—	50,471	—	—	—	—
Sarcoidosis Research	—	—	—	—	15,502	—	—	—	—
Autism Research	—	—	—	—	56,103	—	—	—	—
Blindness Prevention	—	—	—	—	23,703	—	—	—	—
Pet Population Control	—	—	—	—	62,447	69,346	—	—	—
Brain Tumor Research	—	—	—	—	40,668	—	—	—	—
Energy Assistance	—	—	—	—	—	44,656	—	—	—
Heartsaver (AED)	—	—	—	—	—	27,779	—	—	—
Healthy Smiles	—	—	—	—	—	—	—	22,632	—
Hunger Relief	—	—	—	—	—	—	—	—	98,212
Healthy Smiles	—	—	—	—	—	—	—	—	42,562
Total	**$ 1,368,871**	**$ 1,479,360**	**$ 1,793,537**	**$ 1,810,977**	**$ 1,812,836**	**$ 1,759,239**	**$ 1,616,785**	**$ 1,377,611**	**$ 1,334,993**

Sales Taxes

Statutory References

Retailers' Occupation Tax — 35 ILCS 120/1 to 120/14
Service Occupation Tax — 35 ILCS 115/1 to 115/21
Service Use Tax — 35 ILCS 110/1 to 110/21
Use Tax — 35ILCS 105/1 to 105/22

Definition

"Sales tax" is imposed on a retailer's receipts from sales of tangible personal property for use or consumption. Tangible personal property does not include real estate, stocks, bonds, or other "paper" assets representing an interest.

If the seller (typically an out-of-state business, such as a catalog company or a retailer making sales on the Internet) does not charge Illinois sales tax, the purchaser must pay the tax directly to the department.

The term "sales tax" actually refers to several tax acts. Sales tax is a combination of "occupation" taxes that are imposed on retailer's receipts and "use" taxes that are imposed on amounts paid by purchasers. Retailers owe the occupation tax to the department; they reimburse themselves for this liability by collecting use tax from the purchasers. "Sales tax" is the combination of all state, local, home rule, non-home rule, mass transit, water commission, county public safety, public facilities, and transportation, county school facilities, business district, metro-east park and recreation district, and any other locally imposed occupation and use taxes administered by the department.

For purposes of this document, Illinois Sales Tax has three rate structures — one for qualifying food, drugs, and medical appliances; one for vehicles required to be titled or registered; and another for all other general merchandise.

"Qualifying food, drugs, and medical appliances" include

- food that has not been prepared for immediate human consumption, such as most food sold at grocery stores, excluding hot foods, alcoholic beverages, and soft drinks;
- prescription medicines and nonprescription items claimed to have medicinal value, such as aspirin, cough medicine, medicated hand lotion; and

Table 17: Sales Tax Rates History

Year	Imposed by	Rate	
1933	State (temporary)	2.00%	
1935	State (permanent)	3.00%	
1955	Municipalities — local sales tax	varied	
1959	Counties — local sales tax	varied	
1969	State	4.00%	
1979	State/municipalities & counties	4.00%/1.00%	
1979	Regional Transportation Authority (RTA)	0.25%/1.00%	(1)
1980	State (food, drugs, & medical appliances)	3.00%	(2)
1980	Metro-East Mass Transit District (MED)	0.25%	(3)
1981	State (food, drugs, & medical appliances)	2.00%	
1981	MED (food, drugs, & medical appliances)	0.25%	
1984	State (general merchandise/food, drugs, & medical appliances)	5.00%/0.00%	(4)
1986	County Water Commission	0.25%	(5)
1986	All counties but Cook County	0.25%	(6)
1990	Sales Tax Reform	6.25%/1.00%	(7)
1990	Home rule taxes	varied	(8)
1994	Non-home rule taxes	varied	(8)
1998	Special County Retailers' Occupation Tax for Public Safety, Public Facilities, or Transportation	varied	(8)
2001	Metro-East Park and Recreation	0.10%	(9)
2005	Municipal Business District Taxes	varied	(8)
2008	County School Facility Occupation Taxes	varied	(8)
2009	County Flood Prevention Occupation Taxes	0.25%	(9)

Footnotes

(1) 0.25 percent in DuPage, Kane, Lake, McHenry, and Will counties; 1 percent in Cook County
(2) No change to rates imposed by local governments (up to 1 percent) and RTA (either 0.25 percent or 1 percent)
(3) Portions of Madison and St. Clair counties
(4) No change to rates imposed on food, drugs, and local governments (up to 1 percent) and mass Transit districts (RTA, either 0.25 percent or 1 percent; MED, 0.25 percent); "soft drinks" removed from definition of food, drugs, and medical appliances effective September 1
(5) Most of DuPage County and certain municipalities in Cook and Will counties
(6) County Supplementary Tax Act
(7) Local sales tax acts and County Supplementary Tax Act repealed; additional 1.25 percent on general merchandise and 1 percent on qualifying food, drugs, and medical appliances returned to local governments;RTA and MED sales tax remain imposed on both general merchandise and qualifying food, drugs, and medical appliances bases
(8) Imposed in 0.25 percent increments and on the same general merchandise base as the state sales tax, excluding titled or registered tangible personal property (such as vehicles, watercraft, aircraft, trailers, and mobile homes), and qualifying food drugs, and medical appliances
(9) Imposed on the same general merchandise base as the state sales tax, excluding titled or registered tangible personal property (such as vehicles, watercraft, aircraft, trailers, and mobile homes), and qualifying food, drugs, and medical appliances

- prescription and nonprescription medical appliances that directly replace a malfunctioning part of the human body, such as corrective eyewear, contact lenses, prostheses, insulin syringes, and dentures.

"Vehicles" includes

- vehicles, watercraft, aircraft, trailers, and mobile homes; and
- vehicles, aircraft, and vessels owned by a business when that business moves into or relocates to Illinois.

"Other general merchandise" includes sales of most tangible personal property including sales of

- soft drinks;
- photo processing (getting pictures developed);
- computer software;
- repair parts and other items transferred or sold in conjunction with providing a service.

The fundamental rate of

- qualifying food, drugs, and medical appliances is 1 percent.
- vehicles required to be titled or registered is 6.25 percent.
- other general merchandise is 6.25 percent.

Depending upon the location of the sale, the actual sales tax rate may be higher than the fundamental rate because of home rule, non-home rule, mass transit, water commission, county public safety, public facilities, and transportation, county school facilities, business district, metro-east park and recreation district, and any other locally imposed occupation and use taxes administered by the department.

Table 18: State Sales Tax Collections

Fiscal Year	Collections
2000	$8,165,116,191
2001	$8,014,161,192
2002	$8,266,932,058
2003	$8,118,945,837
2004	$8,444,888,092
2005	$8,876,289,022
2006	$9,524,843,731
2007	$9,641,099,227
2008	$10,008,760,351
2009	$9,328,315,364
2010	$8,785,862,538

Note: This table represents taxes generated by the state's 6.25 percent rate on (a) general merchandise and (b) vehicles required to be titled or registered and (c) the state's 1 percent rate on food, drugs, and medical appliances.

Distribution

Sales and use tax collections are allocated among state and local governments.

Sales Taxes

The state treasury receives 80 percent of collections from the 6.25 percent general merchandise sales tax (including items that must be titled or registered).

The state's 80 percent share is disbursed as shown below.

- Build Illinois Fund — 5.55 percent
- Illinois Tax Increment Fund — 0.27 percent
- General Revenue Fund — 75 percent of the amount remaining after disbursements to the first two funds listed
- General Revenue/Common School Special Account Fund — 25 percent of the amount remaining after disbursements to the first two funds listed

Local governments receive the remaining 20 percent of the 6.25 percent of general merchandise sales tax and 100 percent of the collections from qualifying food, drugs, and medical appliances. See "Local Government Distributive Fund and State and Local Sales Tax Reform Fund" on Page 92.

Use Taxes

The state treasury receives 80 percent of collections from the basic 6.25 percent general merchandise use tax (including items that must be titled or registered).

Local governments receive the remaining 20 percent of the 6.25 percent general merchandise use tax and 100 percent of the collections from qualifying food, drugs, and medical appliances. The local government's portion (excluding the 20 percent for items that must be titled or registered, which is discussed under "Local Government Distributive Fund and State and Local Sales Tax Reform Fund" on Page 92) is deposited in the State and Local Sales Tax Reform Fund with a subsequent disbursement of local use tax to the Local Government Distributive Fund (LGDF). These transfers are made in the following order:

- 20 percent to Chicago
- 10 percent to the Regional Transportation Authority (RTA)
- 0.6 percent to the Madison County Mass Transit District
- $37.8 million to the Build Illinois Fund
- The remainder to municipal and county governments (except Chicago) based on each local government's population (referred to as "local" use tax, transferred to the LGDF before disbursement)

Sales Taxes

Local Taxes Collected by IDOR

The department collects certain taxes imposed by units of local government. Collections, minus any statutory administrative fees, are disbursed to the unit of local government that imposes the tax.

- Chicago Home Rule Municipal Soft Drink Retailers' Occupation Tax
- Chicago Home Rule Use Tax
- County Motor Fuel Tax
- County Water Commission Taxes
- Home Rule County Taxes
- Home Rule or Non-home Rule Municipal Taxes
- Mass Transit District Taxes (Metro-East Mass Transit (MED) Taxes and Regional Transportation Authority (RTA) Taxes)
- Metropolitan Pier and Exposition Authority (MPEA) Food and Beverage Tax
- Metro-East Park and Recreation District Taxes
- Municipal Business District Taxes
- Special County Retailers' Occupation Tax for Public Safety, Public Facilities, or Transportation
- County School Facility Occupation Taxes
- County Flood Prevention Occupation Taxes

Note: Units of local government may impose taxes or fees which the department does not collect.

Table 19: Sales Tax Reported by Type of Business[1]

	FY 2008	FY 2009	FY 2010
Number of taxpayers filing[2]	220,017	195,923	190,870
General merchandise	$1,040,985,820.38	$1,032,081,828.12	$1,013,754,716.94
Food	$572,246,147.27	$552,749,759.26	$550,979,221.15
Drinking and eating places	$1,102,459,242.80	$1,100,488,650.36	$1,069,973,410.52
Apparel	$388,455,302.47	$372,147,570.17	$356,184,910.92
Furniture, household, and radio	$643,292,238.79	$575,470,201.00	$525,028,564.70
Lumber, building, and hardware	$662,891,198.18	$598,046,369.08	$528,736,448.18
Automotive and filling stations	$2,165,220,056.27	$1,885,236,311.17	$1,809,019,959.77
Drugs and other retail	$1,170,827,819.93	$1,162,538,717.89	$1,112,410,051.87
Agriculture and all others	$1,644,923,262.85	$1,618,198,224.24	$1,329,198,967.77
Manufacturers	$348,046,759.74	$335,760,796.26	$267,671,383.64
Total tax collections	$9,739,347,848.68	$9,232,718,427.55	$8,562,957,635.46

Footnotes

(1) Each taxpayer is reported in type of business based on the primary Standard Industrial Classification code.
(2) Number of taxpayers includes both registered retailers and any taxpayer who filed a use tax return during this reporting period.

Note: Table 19 includes tax collected at the state rate on general merchandise of 6.25 percent and the state rate on qualifying food, drugs, and medical appliances of 1 percent. The state retains 80 percent of the 6.25 percent tax collections, 20 percent is returned to local governments where the sale takes place. One hundred percent of tax collected on qualifying food, drugs, and medical appliances is returned to local governments where the sale takes place.

Manufacturer's Purchase Credit

Statutory References

Use Tax — 35 ILCS 105/3-85
Service Use Tax — 35 ILCS 110/3-70
Service Occupation Tax — 35 ILCS 115/9
Retailers' Occupation Tax — 35 ILCS 120/3

Definition

Beginning on January 1, 1995, and ending on June 30, 2003, and beginning again on September 1, 2004, taxpayers who purchase tax exempt manufacturing machinery and equipment may earn Manufacturer's Purchase Credit (MPC). Beginning on July 1, 1996, and ending on June 30, 2003, and beginning again on September 1, 2004, a graphic arts producer may also earn MPC when purchasing exempt graphic arts machinery and equipment. This credit can be applied toward future state use tax or service use tax liabilities owed when production-related tangible personal property is purchased from suppliers (including purchases by a manufacturer, graphic arts producer, or lessor who rents or leases the use of the property to a manufacturer or graphic arts producer). The credit cannot be transferred to another party.

To qualify for the use of MPC, production-related tangible personal property must be used or consumed in a production facility in which the manufacturing process or graphic arts production takes place. The term includes tangible personal property

- purchased for incorporation into real estate within a manufacturing or graphic arts facility;
- used or consumed in activities such as preproduction material-handling, receiving, quality control, inventory control, storage, staging, and packaging for shipping and transportation purposes; and
- used or consumed by the purchaser for research and development.

Taxpayers who make tax exempt purchases of manufacturing machinery and equipment must report MPC earned to the Department of Revenue to receive the MPC. Credit earned prior to July 1, 2003, cannot be used after September 30, 2003. Credit earned after September 1, 2004, may only be used to satisfy tax liabilities for purchases of production-related purchases made after September 1, 2004. The MPC must be used within two calendar years following the year in which the credit was earned. The taxpayer must pay any locally imposed taxes (*e.g.*, home rule, mass transit) directly to the supplier. Taxpayers can also use the MPC to satisfy use or service use tax liabilities owed on purchases of production-related tangible personal property from suppliers not registered in Illinois.

Credit History

MPC is determined by multiplying the 6.25 percent tax that would have been due on the purchase of exempt manufacturing or graphic arts machinery and equipment by the applicable percentage based on year of purchase:

- 15 percent for purchases made on or after January 1, 1995, but before July 1, 1995 (manufacturers only)
- 25 percent for purchases made on or after July 1, 1995, but before July 1, 1996 (manufacturers only)
- 40 percent for purchases made on or after July 1, 1996, but before July 1, 1997 (manufacturers and graphic artists)
- 50 percent for purchases made on or after July 1, 1997 (manufacturers and graphic artists)

Table 20: MPC Used

Year	Millions
2004	$11.6
2005	$15.9
2006	$28.6
2007	$36.0
2008	$35.5
2009	$36.7
2010	$41.1

Other Sales or Renting Taxes and Fees

Automobile Renting Occupation and Use Taxes

Statutory Reference
35 ILCS 155/1 to 155/5

Definition
The occupation tax is imposed on automobile rental businesses based on their charges for renting or leasing an automobile in Illinois for periods of one year or less.

The use tax is imposed on persons renting automobiles in Illinois based on the rental price. Rental businesses collect the use tax from renters and in turn meet their occupation tax liability by remitting the tax to the Department of Revenue. If the use tax is not paid to the rental business, the person using the automobile in Illinois must pay the tax directly to the department.

The department began collecting the original 4 percent taxes on January 1, 1982. Effective July 1, 1985, the tax rates were increased to 5 percent.

Table 21: Automobile Renting Occupation and Use Taxes Collections

Year	Millions
2000	$32.4
2001	$31.7
2002	$29.0
2003	$27.3
2004	$27.9
2005	$28.3
2006	$29.7
2007	$32.9
2008	$33.6
2009	$31.5
2010	$29.1

Distribution
Collections are deposited into the General Revenue Fund.

Local Taxes Collected by the IDOR
Counties, municipalities, certain mass transportation districts, and the Metropolitan Pier and Exposition Authority (MPEA) are allowed to impose automobile renting occupation and use taxes. If imposed, the department collects the taxes for these local governments and returns the collections to them. The specific names of these local taxes are identified below.

- County Automobile Renting Tax
- Metro-East Mass Transit (MED) Automobile Renting Tax
- Metropolitan Pier and Exposition Authority (MPEA) Automobile Renting Tax
- Municipal Automobile Renting Tax

Tire User Fee

Statutory Reference
415 ILCS 5/55.8 - 55.15

Definition
Any person who sells or delivers new or used tires at retail in Illinois must collect the fee. The fee is imposed on

- new and used tires for vehicles in which persons or property may be transported or drawn upon a highway, as defined in the Illinois Vehicle Code, Section 1-217;
- aircraft;
- special mobile equipment (such as street sweepers, road construction, and maintenance machinery); and
- implements of husbandry (farm wagons and combines).

Beginning July 1, 1992, the Tire User Fee was imposed at the rate of $1 per new or used tire sold at retail in Illinois. On June 20, 2003, the Tire User Fee was increased from $1 to $2 per new or used tire. Beginning July 1, 2003, the rate was increased an additional 50 cents per new or used tire, to $2.50.

Table 22: Tire User Fee Collections

Year	Millions
2000	$6.3
2001	$6.4
2002	$6.3
2003	$6.6
2004	$14.8
2005	$16.0
2006	$16.3
2007	$16.7
2008	$17.4
2009	$16.4
2010	$16.4

Distribution
The distribution of the Tire User Fee of $2.50 per new or used tire is as follows:

- $1.80 to the Used Tire Management Fund.
- $0.50 to the Emergency Public Health Fund.
- $0.10 to the General Revenue Fund.
- $0.10 to the retailer as a collection allowance.

Other Sales or Renting Taxes and Fees

Vehicle Use Tax

Statutory Reference
625 ILCS 5/3-1001 to 5/3-1006

Definition
The tax is imposed on motor vehicles purchased (or acquired by gift or transfer) from another individual or private party. (Sales of motor vehicles from registered Illinois dealers are taxed under the Retailers' Occupation Tax Act.) The tax is submitted to the Office of the Secretary of State when the purchaser applies for a title to the motor vehicle. The tax rate is determined by either the purchase price or fair market value of the motor vehicle. Fair market value is used when there is no stated purchase price (*e.g.*, the motor vehicle is a gift). If the vehicle's purchase price is less than $15,000, the tax is based on the age of the vehicle. See Table A below. If the vehicle's purchase price is $15,000 or more, the tax is based on the purchase price. See Table B.

Table 23: Vehicle Use Tax Rates

Table A
Vehicles purchased for less than $15,000:

Vehicle Age	Tax
1 or newer	$390
2	$290
3	$215
4	$165
5	$115
6	$90
7	$80
8	$65
9	$50
10	$40
11 or older	$25

Table B
Vehicles purchased for $15,000 or more:

Purchase Price	Tax
$15,000 — $19,999	$ 750
$20,000 — $24,999	1,000
$25,000 — $29,999	1,250
$30,000 or more	1,500

In addition, there is a flat rate tax of $25 for purchases of motorcycles and all-terrain vehicles (ATVs), and $15 for purchases from certain family members, gifts to beneficiaries (not spouses), and transfers in a business reorganization.

Table 24: History of Vehicle Use Tax Rates

Effective date	Rate
January 1, 1980	$30 per transaction
October 1, 1985	5 percent of selling price on models up to 10 years old*
January 1, 1988	See Table 23

Note: Effective September 9, 1980, through October 1, 1985, motor vehicles more than five years old were not subject to the tax.

* cars, trucks, vans, motorcycles, motor-driven cycles, and buses (pull-trailers not taxed)

Table 25: Vehicle Use Tax Collections

Year	Millions
2000	$43.4
2001	$39.0
2002	$42.5
2003	$40.7
2004	$39.3
2005	$37.1
2006	$40.0
2007	$37.4
2008	$36.4
2009	$32.4
2010	$34.9

Distribution
The first $5 million of collections annually goes into the Build Illinois Fund. The remainder goes into the General Revenue Fund.

Motor Fuel Taxes

Motor Fuel and Motor Fuel Use Taxes

Statutory References

Motor Fuel Tax — 35 ILCS 505/1 to 505/21
Motor Fuel Use Tax — 35 ILCS 505/13a

Definition

The Motor Fuel Tax is imposed on the privilege of operating motor vehicles on public highways and recreational watercraft on waterways in Illinois. It is paid by distributors and suppliers, who collect the tax from their customers.

The Motor Fuel Use Tax (MFUT) is imposed on the use of motor fuel on Illinois highways by commercial motor vehicles, which are qualified under the International Fuel Tax Agreement (IFTA). IFTA includes all contiguous states in the U.S. and most Canadian provinces. Each motor carrier has a base jurisdiction (state or province) that collects motor fuel use taxes on qualified motor vehicle operations for all IFTA jurisdictions and apportions money to those jurisdictions.

The motor fuel tax rate for diesel fuel is 2.5 cents per gallon over the 19 cents per gallon rate for gasoline (or 21.5 cents per gallon). The motor fuel use tax rate is composed of two parts. The Part A rate is the motor fuel tax rate. The Part B rate is equal to 6.25 percent of the average selling price of motor fuel sold in Illinois. The department determines the Part B rate by January 1 of each year.

Taxpayers applying for a license as a distributor, distributor/blender, supplier, or receiver of gasoline, diesel, kerosene, aviation/jet fuel, or other fuels must post a bond. The maximum bond is based on twice the monthly amount that would be collectable as a tax in the event of a sale of all motor fuel, or special fuel sold, distributed, and used by the distributor including tax-free sales, use, and distribution.

Illinois based motor carriers who travel interstate may be required to post a bond for just cause. The bond is based on at least twice the estimated average tax liability of a quarterly return.

A provision in the Motor Fuel Tax Law allows for refunds of tax paid to consumers for nonhighway use of motor fuel.

Table 26: Motor Fuel Tax Rate History

Effective date	Gasoline	Diesel
August 1, 1929	$0.03	$0.03
August 1, 1951	$0.04	$0.04
January 1, 1953	$0.05	$0.05
August 1, 1967	$0.06	$0.06
August 1, 1969	$0.075	$0.075
August 1, 1983	$0.11	$0.14
July 1, 1984	$0.12	$0.15
July 1, 1985	$0.13	$0.16
August 1, 1989	$0.16	$0.19
January 1, 1990	$0.19	$0.215

Table 27: Motor Fuel Gallonage History

Fiscal Year	Gasoline/Gasohol	Diesel	Combustible gases	Total
2000	5,216,523,158	1,046,610,027	5,139,625	6,268,272,810
2001	5,182,725,051	1,061,333,056	5,463,172	6,249,521,279
2002	5,059,658,465	1,033,927,899	4,734,234	6,098,320,598
2003	5,233,840,475	1,068,762,622	4,494,708	6,307,097,805
2004	5,290,427,726	1,140,030,043	4,264,765	6,434,722,534
2005	5,251,684,138	1,124,704,867	3,068,931	6,379,457,936
2006	5,191,898,093	1,158,569,914	3,356,110	6,353,824,117
2007	5,146,050,729	1,240,633,555	2,941,223	6,389,625,507
2008	5,080,286,494	1,230,329,526	2,589,862	6,313,205,882
2009	4,920,267,743	1,195,788,789	2,410,629	6,118,467,161
2010	4,844,483,182	1,192,141,645	2,379,595	6,039,004,422

Motor Fuel Taxes

Table 28: Motor Fuel Tax Collections and Refunds[1]

Fiscal Year	Total collections[2]	Non-highway & carrier refunds
2000	$1,292,203,504*	$14,965,829
2001	$1,296,026,938*	$12,401,807
2002	$1,298,939,168	$15,213,665
2003	$1,324,819,828	$14,629,526
2004	$1,352,197,988	$15,562,942
2005	$1,360,349,355	$14,824,082
2006	$1,373,236,099	$16,090,820
2007	$1,378,004,677	$13,972,732
2008	$1,361,741,935	$16,010,655
2009	$1,301,973,767	$16,953,659
2010	$1,259,807,572	$21,038,691

(1) Tax collected for motor fuel not used for highway travel may be subject to refund. Includes refunds to common carriers (IFTA).
(2) This is the total collections for the Motor Fuel Tax and the Motor Fuel Use Tax.
* Excludes pre-payments
Note: Specific motor fuel data included in previous annual reports has been removed due to implementation of the integrated tax system and the netting method used to calculate the payments due to specific IFTA jurisdictions.

Table 29: Motor Fuel Tax Refunds for Nonhighway Use[1]

2010

Nonhighway use	Number	Amount
Agriculture	2,131	$689,496
Construction	19	$14,545
Industrial	250	$8,007,673
Marine	42	$16,506
Lawn	356	$324,196
Distributors	23	$310,659
Suppliers	-	$0
Manufacturing	11	$31,231
Research and Development	-	$0
Commercial Motor Vehicles	15	$70,207
Airports[2]	1	$579
Refrigeration Units	749	$1,478,386
Power Take-off Units	616	$2,960,186
Unintentional Mixing	-	$0
Testing	7	$25,782
Dual Use	17	$1,442,456
Loss	3	$5,219
Tugs/Spotters	3	$67,310
Total	4,243	$15,444,431

(1) Does not include reciprocal claims and common carrier refunds.
(2) Qualifying airports only

Distribution

Collections from motor fuel taxes (excluding the Underground Storage Tank Tax and the Environmental Impact Fee) are divided among state and local governments according to a formula set by law.

The 2.5 cents additional tax on diesel fuel goes directly into the State Construction Account Fund. The Grade Crossing Protection Fund receives $2.25 million per month, and $420,000 per month is transferred to the Boating Act Fund. The Vehicle Inspection Fund receives a transfer of $30 million annually. Department of Transportation and Department of Revenue administrative costs, along with the cost of refunds, are deducted. The remainder is distributed as follows:

- 45.6 percent is distributed to the Illinois Department of Transportation. Of this amount, 63 percent is allocated to the Road Fund (includes $1.25 million reserved for use in accordance with provisions of the Illinois Highway Code) and 37 percent to the state Construction Fund.
- 54.4 percent is shared by local governments and is distributed as follows: 49.1 percent to municipalities, 16.74 percent to counties with more than 1,000,000 residents (Cook County), 18.27 percent to all other counties, and 15.89 percent to road districts.

Underground Storage Tank Tax and Environmental Impact Fee

Statutory References

Underground Storage Tax — 35 ILCS 505/2a, 2b, 8a, 13a.8, 17
Environmental Impact Fee — 415 ILCS 125/301 to 125/999

Definition

Both the tax and fee are imposed on the privilege of being a receiver of certain petroleum products in Illinois. The fee is paid by the receiver who first sells or uses the following petroleum products:

- Motor fuel
- Home heating oil
- Kerosene
- Aviation fuel (in some cases)

Effective January 1, 1990, the Underground Storage Tank (UST) Tax rate is three-tenths of one cent ($.003) per gallon of fuel. Effective May 22, 1996, and retroactive to January 1, 1996, the Environmental Impact Fee (EIF) rate is $60 per 7,500 gallons (eight-tenths of one cent ($.008) per gallon) of fuel sold.

Table 30: UST and EIF Collections

Fiscal Year	Millions
2000	$73.6
2001	$73.7
2002	$69.4
2003	$72.4
2004	$73.8
2005	$74.4
2006	$74.3
2007	$74.4
2008	$76.6
2009	$69.3
2010	$70.4

Distribution

Collections are deposited into the Underground Storage Tank Fund and are used by the Illinois Environmental Protection Agency to clean up leaking storage tanks.

Excise and Utility Taxes

Cigarette and Cigarette Use Taxes

Statutory References

Cigarette Tax Act — 35 ILCS 130/1 to 130/30
Cigarette Use Tax Act — 35 ILCS 135/1 to 135/37

Definition

The Cigarette Tax is imposed on retailers of cigarettes in Illinois. However, licensed distributors prepay the tax through the purchase of stamps, which are affixed (either heat transferred or hand-applied) to each cigarette package. The distributor collects the tax from the retailer at or before the time of sale. The retailer passes the tax on to the consumer in the cigarette sale price. The Cigarette Use Tax Act imposes a tax on the privilege of using cigarettes in Illinois.

The tax rate for both the Cigarette Tax and the Cigarette Use Tax is 49 mills per cigarette or 98 cents per package of 20 cigarettes. A $250 annual fee is charged for each distributor's license. In addition, a $2,500 bond must be posted.

Table 31: Cigarette Tax Rate History

Effective date	Per cigarette	Per pack of 20
July 1, 1941	0.10¢	2¢
January 1, 1947	0.15¢	3¢
July 31, 1959	0.20¢	4¢
June 8, 1960	0.15¢	3¢
May 1, 1961	0.20¢	4¢
August 1, 1965	0.35¢	7¢
August 1, 1967	0.45¢	9¢
August 1, 1969	0.60¢	12¢
December 1, 1985	1.00¢	20¢
July 1, 1989	1.50¢	30¢
July 14, 1993	2.20¢	44¢
December 15, 1997	2.90¢	58¢
July 1, 2002	4.90¢	98¢

Table 32: Cigarette and Cigarette Use Tax Collections

Year	Millions
2000	$477.9
2001	$470.4
2002	$464.5
2003	$643.1
2004	$729.2
2005	$639.2
2006	$636.3
2007	$604.0
2008	$594.4
2009	$562.3
2010	$549.3

Distribution

The distribution of Cigarette Tax and Cigarette Use Tax is as follows:

- $0.01 per pack of 20 cigarettes (0.0005 cents per cigarette) to the General Revenue Fund.
- $9 million per month of the amount resulting from the increase enacted in 1985, to the Common School Fund.
- All additional revenue from the 1997 increase of $0.14 per pack, to the Common School Fund
- An amount that when added to the amount paid into the Common School Fund equals $29.2 million, to the General Revenue Fund
- Remainder:
  - Any unpaid amounts required to be paid into the General Revenue Fund for past months
  - $5 million per month to the School Infrastructure Fund beginning April 1, 2003.
  - Any unpaid amounts required to be paid into the School Infrastructure Fund for past months.
  - Remainder, if any, to be paid into the Long-Term Care Provider Fund.

Excise and Utility Taxes

Coin-operated Amusement Device and Redemption Machine Tax

Statutory Reference
35 ILCS 510/1 to 510/16

Definition
The tax is imposed on the privilege of operating amusement and redemption devices that require insertion of coins, tokens, chips or similar objects. Jukeboxes, pinball machines, kiddie rides, and coin-operated video games are among the many coin-operated amusement devices that are required to display state tax decals.

The tax is also imposed on the privilege of operating coin-operated machines or devices — single-player or multi-player — involving a game whose purpose is to propel an object into, upon, or against a target.

Decals are valid for one year, and the license year begins August 1. The tax rate is $30 per decal.

Rate and Base History
This annual tax became effective August 1, 1953, at the following rates: $50 for pinball machines, $25 for mechanical bowling and shuffleboard machines, and $10 for machines using electric light rays. In 1963, the rate became $10 per coin-receiving slot.

Effective January 1, 1990, the rate was changed to $25 per machine but was reduced February 1, 1990, to $15 per decal for a full-year license. Redemption machines were added to the tax base on May 8, 1992. Beginning with license year 2003, decals are $30 per year.

Table 33: Coin-operated Amusement Device and Redemption Machine Tax Collections

Year	Millions
2000	$1.3
2001	$1.3
2002	$1.3
2003	$1.2
2004	$2.6
2005	$2.7
2006	$2.4
2007	$2.2
2008	$2.4
2009	$3.0
2010	$1.7

Distribution
Collections are deposited into the General Revenue Fund.

Excise and Utility Taxes

Dry-cleaning Solvent Tax and License Fees

Statutory Reference
415 ILCS 135/60 to 135/70

Definition
The Dry-cleaning Solvent Tax is imposed on the use of dry-cleaning solvent by persons who operate dry-cleaning facilities in Illinois. The tax is collected by the seller of the dry-cleaning solvent from the purchaser. There are three different tax rates depending on the type of solvent used or purchased. The tax rate on chlorine-based solvents is $3.50 per gallon used or purchased. The tax rate on petroleum-based solvents is $0.35 per gallon. Beginning January 1, 2004, the tax rate is $1.75 per gallon of green solvents, unless the green solvent is used at a virgin facility, in which case the rate is $0.35 per gallon.

License fees are imposed on those who operate dry-cleaning facilities and are based on the amount and type of dry-cleaning solvent purchased by a dry-cleaning facility operator and are determined annually by the Dry-cleaner Environmental Response Trust Fund Council. Proof of license fee payment is required in order to receive a dry-cleaning license from the Dry-cleaning Trust Fund Council.

The annual license fees prior to January 1, 2004 were:

- $500 for a facility that purchases 140 gallons or less of chlorine-based dry-cleaning solvents annually or 1,400 gallons or less of petroleum-based dry-cleaning solvents annually
- $1,000 for a facility that purchases more than 140 gallons but less than 360 gallons of chlorine-based dry-cleaning solvents annually or more than 1,400 gallons but less than 3,600 gallons of petroleum-based dry-cleaning solvents annually
- $1,500 for a facility that purchases 360 gallons or more of chlorine-based dry-cleaning solvents annually or 3,600 gallons or more of petroleum-based dry-cleaning solvents annually

Beginning January 1, 2004, through December 31, 2006 the annual license fees are as follows:

$500 for facilities that annually purchase:

— 50 gallons or less of chlorine-based or green dry-cleaning solvents

— 250 gallons or less of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 500 gallons or less of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$1,000 for facilities that annually purchase:

— 51 to 100 gallons of chlorine-based or green dry-cleaning solvents

— 251 to 500 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 501 to 1,000 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$1,500 for facilities that annually purchase:

— 101 to 150 gallons of chlorine-based or green dry-cleaning solvents

— 501 to 750 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 1,001 to 1,500 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$2,000 for facilities that annually purchase:

— 151 to 200 gallons of chlorine-based or green dry-cleaning solvents

— 751 to 1,000 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 1,501 to 2,000 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$2,500 for facilities that annually purchase:

— 201 to 250 gallons of chlorine-based or green dry-cleaning solvents

— 1,001 to 1,250 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 2,001 to 2,500 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$3,000 for facilities that annually purchase:

— 251 to 350 gallons of chlorine-based or green dry-cleaning solvents

— 1,251 to 1,750 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 2,501 to 3,500 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$4,000 for facilities that annually purchase:

— 351 to 400 gallons of chlorine-based or green dry-cleaning solvents

— 1,751 to 2,000 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 3,501 to 4,000 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$4,500 for facilities that annually purchase:

— 401 gallons or more of chlorine-based or green dry-cleaning solvents

— 2,001 gallons or more of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 4,001 gallons or more of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

Beginning January 1, 2007, the annual license fees are as follows:

$1,500 for facilities that annually purchase:

— 50 gallons or less of chlorine-based or green dry-cleaning solvents

— 250 gallons or less of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 500 gallons or less of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$2,250 for facilities that annually purchase:

— 51 to 100 gallons of chlorine-based or green dry-cleaning solvents

— 251 to 500 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 501 to 1,000 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$3,000 for facilities that annually purchase:

— 101 to 150 gallons of chlorine-based or green dry-cleaning solvents

— 501 to 750 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 1,001 to 1,500 gallons annually of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$3,750 for facilities that annually purchase:

— 151 to 200 gallons of chlorine-based or green dry-cleaning solvents

— 751 to 1,000 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 1,501 to 2,000 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$4,500 for facilities that annually purchase:

— 201 to 250 gallons of chlorine-based or green dry-cleaning solvents

— 1,001 to 1,250 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 2,001 to 2,500 gallons of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

$5,000 for facilities that annually purchase:

— 251 gallons or more of chlorine-based or green dry-cleaning solvents

— 1,251 gallons or more of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine equipped with a solvent reclaimer

— 2,501 gallons or more of hydrocarbon-based dry-cleaning solvents used in a dry-cleaning machine without a solvent reclaimer

Table 34: Dry-cleaning Solvent Tax and License Fees Collections

Year	Tax (Millions)	Fees (Millions)
2000	$810	$1,177
2001	$727	$1,044
2002	$680	$969
2003	$601	$917
2004	$668	$1,693
2005	$1,120	$1,395
2006	$1,106	$1,308
2007	$1,018	$2,674
2008	$889	$2,506
2009	$749	$2,326
2010	$627	$2,159

Distribution

The Dry-cleaner Environmental Response Trust Fund Council issues the licenses and determines the tax rate annually. Collection of license fees and taxes are deposited into the Dry-cleaner Environmental Response Trust Fund, less 4 percent, which is deposited into the Tax Compliance and Administration Fund.

Excise and Utility Taxes

Electricity Excise Tax

Statutory Reference
35 ILCS 640/2-1 to 99

Definition
The tax is imposed on the privilege of using electricity purchased for use and consumption (not for resale) in Illinois. Delivering suppliers collect the following tax amounts from each purchaser monthly:

- $.0033 per kilowatt-hours (kwhs) for the first 2,000 kwhs
- $.00319 per kwh for the next 48,000 kwhs
- $.00303 per kwh for the next 50,000 kwhs
- $.00297 per kwh for the next 400,000 kwhs
- $.00286 per kwh for the next 500,000 kwhs
- $.00270 per kwh for the next 2 million kwhs
- $.00254 per kwh for the next 2 million kwhs
- $.00233 per kwh for the next 5 million kwhs
- $.00207 per kwh for the next 10 million kwhs
- $.00202 per kwh for all kwhs in excess of 20 million kwhs

Each month, municipal systems and electric cooperatives collect tax from each purchaser in an amount equal to the lesser of 5 percent or $.0032 per kilowatt-hour (kwh) per customer.

A self-assessing purchaser must pay the department 5.1 percent of the purchase price for all electricity distributed, supplied, furnished, sold, transmitted, and delivered to them in a month.

History
The tax was originally imposed under the Public Utilities Revenue Tax Act, which became effective March 11, 1937. The Electricity Excise Tax Law became effective August 1, 1998.

Table 35: Electricity Excise Tax Rate History

Effective date	Rate
March 11, 1937	3.00 percent
August 1, 1965	4.00 percent
September 1, 1966	3.92 percent
August 1, 1967	5.00 percent
January 1, 1986(1)	5.00 percent or $0.0032 per kwh,whichever is less
August 1, 1998(2)	See "Definition"

(1) Municipal systems and electric cooperatives
(2) Public Utilities Revenue Tax was replaced by the Electricity Excise Tax.

Table 36: Electricity Excise Tax Collections

Year	Millions
2000	$354.0
2001	$367.7
2002	$317.2
2003	$353.3
2004	$346.5
2005	$365.1
2006	$392.8
2007	$397.0
2008	$419.3
2009	$405.0
2010	$396.9

Distribution
The Public Utility Fund receives 3 percent. The remaining 97 percent is deposited into the General Revenue Fund. Beginning July 1, 2004, the Public Utility Fund receives 3 percent less $416,667 each month, which is deposited into the General Revenue Fund along with the remaining 97 percent.

Other Taxes
An Electricity Distribution Tax and an Invested Capital Tax is also imposed.

Excise and Utility Taxes

Energy Charges

Statutory References

Energy Assistance Charge — 305 ILCS 20/13
Renewable Energy Resources and Coal Technology Development Assistance Charge — 20 ILCS 687/6-5

Definition

The energy charges are amounts that a public utility, a municipal utility, or a cooperative, collects monthly from each of its customers for electric or natural gas services delivered by the utility or cooperative.

The tax rates that are imposed for each of the energy charges depend on the type of customer and the customer's electric or natural gas usage during the past calendar year.

The monthly rates for the Energy Assistance Charge (EAC) are listed below. These rates became effective January 1, 1998.

- $0.48 per account to which residential electric service is delivered
- $0.48 per account to which residential gas service is delivered
- $4.80 per account to which nonresidential electric service is delivered and which had less than 10 megawatts of peak demand during the previous calendar year
- $4.80 per account to which nonresidential gas service is delivered and which received less than 4 million therms of gas during the previous calendar year
- $360 per account to which nonresidential electric service is delivered and which had 10 megawatts or more of peak demand during the previous calendar year
- $360 per account to which nonresidential gas service is delivered and which received 4 million therms or more of gas during the previous calendar year

The monthly rates for the Renewable Energy Resources and Coal Technology Development Assistance Charge (REC) are listed below. These rates became effective January 1, 1998.

- $0.05 per account to which residential electric service is delivered
- $0.05 per account to which residential gas service is delivered
- $0.50 per account to which nonresidential electric service is delivered and that had less than 10 megawatts of peak demand during the previous calendar year
- $0.50 per account to which nonresidential gas service is delivered and that received less than 4 million therms of gas during the previous calendar year
- $37.50 per account to which nonresidential electric service is delivered and that had 10 megawatts or more of peak demand during the previous calendar year
- $37.50 per account to which nonresidential natural gas service is delivered and that received 4 million therms or more of gas during the previous calendar year

Table 37: Energy Charges Collections

Year	REC (Millions)	EAC (Millions)	Total (Millions)
2000	$0.1	$85.8	$85.9
2001	$3.6	$89.0	$92.6
2002	$2.9	$89.7	$92.6
2003	$4.8	$90.7	$95.5
2004	$3.7	$92.5	$96.2
2005	$2.9	$92.0	$94.9
2006	$3.0	$94.3	$97.3
2007	$2.1	$95.0	$97.1
2008	$3.7	$94.4	$98.1
2009	$2.9	$94.5	$97.4
2010	$2.8	$106.5	$109.3

Distribution

Collections from the Energy Assistance Charge are deposited into the Supplemental Low-Income Energy Assistance Fund. Collections from the Renewable Energy Resources and Coal Technology Development Assistance Charge are deposited into the Renewable Energy Resources Trust Fund and the Coal Technology Development Assistance Fund. Each fund receives 50 percent of the collections.

Excise and Utility Taxes

Gas Revenue and Gas Use Tax

Statutory References

Gas Revenue Tax — 35 ILCS 615/1 to 615/15
Gas Use Tax — 35 ILCS 173/5-1 to 5-999

Definition

The Gas Revenue Tax is imposed on persons who distribute, supply, furnish, or sell natural gas for use or consumption (not for resale). Beginning October 1, 2003, the Gas Use Tax is imposed upon the privilege of using gas in Illinois that was purchased from an out-of-state source. The tax rate for the Gas Revenue and Gas Use Tax is 2.4 cents per therm or 5 percent of the purchase price for the billing period, whichever is the lower rate.

Table 38: Gas Tax Rate History

Effective date	Rate
March 11, 1937(1)	3.00 percent
July 23, 1945(1)	3.00 percent
August 1, 1965	4.00 percent
September 1, 1966	3.92 percent
August 1, 1967	5.00 percent
January 1, 1986(2)	5 percent or 2.4 cents, per therm per customer, whichever is less

(1) The tax was originally collected under the Public Utilites Revenue Act. The Gas Revenue Tax was adopted July 24, 1945.
(2) Gas Use Tax began October 1, 2003.

Table 39: Gas Revenue and Gas Use Tax Collections

Year	Millions
2000	$127.8
2001	$150.6
2002	$109.5
2003	$144.3
2004	$165.4*
2005	$162.9
2006	$155.3
2007	$160.4
2008	$170.4
2009	$171.1
2010	$156.3

* The Gas Use Tax began October 1, 2003.

Distribution

The Gas Revenue Tax collections are deposited into the Personal Property Tax Replacement Fund and the Gas Use Tax collections are deposited into the General Revenue Fund.

Invested Capital Tax

An Invested Capital Tax is also imposed on persons subject to the Gas Revenue Tax.

Excise and Utility Taxes

Hotel Operators' Occupation Tax

Statutory Reference
35 ILCS 145/1 to 145/10

Definition
The tax is imposed on the occupation of renting, leasing, or letting rooms to persons for living quarters for periods of less than 30 days. The rate is comprised of two tax rates:

- 5 percent of 94 percent of the gross receipts from renting, leasing, or letting rooms for periods of less than 30 days, and
- an additional tax of 1 percent of 94 percent of the gross receipts from renting, leasing, or letting rooms for periods of less than 30 days.

Table 40: Hotel Operators' Occupation Tax Rate History

Effective date	Rate
August 1, 1961	3 percent of 97 percent*
July 1, 1969	5 percent of 95 percent*
	5 percent of 94 percent*
August 1, 1984	1 percent of 94 percent*
	6 percent of 94 percent*

*of gross rental receipts

Table 41: Hotel Operators' Occupation Tax Collections

Year	Millions
2000	$161.0
2001	$170.0
2002	$149.6
2003	$150.7
2004	$156.1
2005	$160.7
2006	$185.0
2007	$206.8
2008	$219.7
2009	$194.7
2010	$171.0

Distribution
5 percent of 94 percent of gross rental receipts

- 40 percent of the net revenues received is deposited into the Build Illinois Fund.
- 60 percent of the net revenues received is distributed in the following order:
  - — Illinois Sports Facilities Fund: $5 million plus an advance amount of $33,000,000 for FY 2004 and FY2005.
  - — Local Tourism Fund: 8 percent of the net revenues received
  - — International Tourism Fund: 4.5 percent of the net revenues received
  - — General Revenue Fund: remaining net revenues with a subsequent transfer to the Tourism Promotion Fund equal to 21 percent of the amount deposited in the General Revenue Fund

1 percent of 94 percent of gross rental receipts

- Build Illinois Fund: 100 percent.

Local Taxes Collected by the Department

The department collects the following locally imposed hotel taxes:

- Metropolitan Pier and Exposition Authority (MPEA) Hotel Operators' Occupation Tax
- Municipal Hotel Operators' Occupation Tax (Chicago)
- Sports Facilities Authority Hotel Operators' Occupation Tax

Excise and Utility Taxes

Table 42: Hotel Gross Receipts by County

County	No. of Accounts	FY 2010 Receipts
Adams	25	$10,412,629.85
Alexander	6	$284,673.45
Bond	9	$2,156,645.49
Boone	2	$135,635.79
Brown	2	$306,136.60
Bureau	13	$2,706,284.56
Calhoun	3	$37,493.16
Carrol	23	$1,562,056.85
Cass	3	$180,163.18
Champaign	70	$48,130,655.85
Christian	6	$742,077.62
Clark	5	$1,335,110.45
Clay	3	$770,394.94
Clinton	11	$1,456,944.52
Coles	23	$6,638,956.16
Cook	848	$2,075,028,902.30
Crawford	15	$1,574,799.37
Cumberland	2	$175,155.29
DeKalb	21	$6,376,525.18
DeWitt	6	$1,473,036.04
Douglas	14	$3,520,446.79
DuPage	220	$250,782,354.07
Edgar	6	$382,082.48
Edwards	1	$5,939.90
Effingham	26	$14,152,401.78
Fayette	11	$2,845,354.09
Ford	6	$283,451.40
Franklin	13	$3,565,805.41
Fulton	8	$707,310.82
Gallatin	2	$52,183.36
Green	4	$147,292.48
Grundy	12	$5,652,092.81
Hamilton	3	$6,563.00
Hancock	51	$2,662,946.69
Hardin	9	$391,861.72
Henderson	1	$8,812.20
Henry	14	$2,573,010.68
Iroquois	8	$1,555,464.61
Jackson	39	$9,291,401.51
Jasper	3	$104,392.02
Jefferson	20	$13,743,486.09
Jersey	19	$2,998,793.21
Jo Daviess	217	$22,465,214.18
Johnson	9	$288,040.07
Kane	54	$52,719,378.15
Kankakee	20	$9,690,413.78
Kendall	16	$4,347,017.26
Knox	16	$6,687,598.36
Lake	179	$120,747,295.77
LaSalle	54	$22,302,860.15
Lawrence	2	$71,828.25
Lee	9	$2,575,623.24

Table 42: Hotel Gross Receipts by County

County	No. of Accounts	FY 2010 Receipts
Livingston	8	$2,707,486.82
Logan	9	$3,369,942.04
McDonough	11	$4,317,805.19
McHenry	33	$11,049,312.72
McLean	55	$44,231,295.92
Macon	25	$15,520,485.99
Macoupin	4	$516,050.74
Madison	66	$28,891,046.72
Marion	11	$2,482,117.23
Marshall	3	$536,964.08
Mason	7	$244,531.72
Massac	12	$4,661,153.82
Menard	5	$338,838.91
Mercer	5	$138,459.25
Monroe	7	$1,508,934.31
Montgomery	12	$5,398,381.80
Morgan	12	$4,470,213.34
Moultrie	7	$153,429.49
Ogle	21	$4,461,547.16
Peoria	46	$34,024,758.40
Perry	10	$1,287,489.53
Piatt	4	$807,959.59
Pike	18	$1,079,529.55
Pope	21	$211,071.70
Pulaski	3	$237,599.11
Randolph	12	$3,049,183.93
Richland	7	$998,124.29
Rock Island	32	$25,549,351.16
St Clair	73	$34,681,762.20
Saline	7	$1,231,286.57
Sangamon	60	$56,421,234.61
Schyler	4	$130,535.21
Shelby	21	$1,911,740.13
Stark	1	$3,366.55
Stephenson	11	$3,896,827.55
Tazewell	31	$28,553,398.47
Union	37	$1,706,847.05
Vermilion	24	$8,728,810.56
Wabash	3	$416,929.01
Warren	5	$1,703,473.27
Washington	6	$1,416,047.26
Wayne	2	$448,653.89
White	6	$1,259,089.69
Whiteside	13	$3,870,520.31
Will	81	$53,125,475.99
Williamson	33	$13,990,968.25
Winnebago	59	$36,705,144.54
Woodford	4	$901,613.46
Total	**3109**	**$3,172,159,782.06**

Note: Gross receipts represent hotel revenue on which state and local taxes are calculated. These figures do not represent tax collected.

Excise and Utility Taxes

Liquor Gallonage Tax

Statutory Reference
235 ILCS 5/8-1 to 5/8-14

Definition
Illinois imposes a tax on businesses that are manufacturers or importing distributors of liquor. The tax rates are listed below.

- 18.5 cents per gallon of beer
- 18.5 cents per gallon of cider with an alcohol content of 0.5 percent to 7 percent
- 73 cents per gallon of wine other than cider with an alcohol content of less than 20 percent
- $4.50 per gallon for alcoholic liquor with an alcohol content of 20 percent or more.

Table 43: Liquor Tax Rate History

Effective date	Cider or Beer .5% - 7%	Wine < or = 14%	Wine >14% - <20%	Alcohol = or > 20%
July 1, 1934	$0.02	$0.10	$0.25	$0.50
July 1, 1941	$0.04	$0.15	$0.40	$1.00
July 1, 1957	$0.04	$0.15	$0.40	$1.02
August 1, 1959	$0.06	$0.23	$0.60	$1.52
August 1, 1969	$0.07	$0.23	$0.60	$2.00
July 1, 1999	$0.185	$0.73	$0.73	$4.50
September 1, 2009	$0.231	$1.39	$1.39	$8.55

Table 44: Liquor Gallonage History (in millions of gallons)

Fiscal year	Cider or Beer 0.5%-7%	Wine < or = 14%	Wine >14% - <20%	Alcohol = or > 20%	Total
2000	282.0	21.9	3.0	15.5	322.4
2001	281.7	22.3	2.4	16.5	323.0
2002	283.4	23.0	2.3	15.7	324.4
2003	314.0	23.9	2.4	15.9	356.3
2004	277.5	24.9	2.3	17.9	322.5
2005	278.6	25.4	2.2	17.4	323.6
2006	282.7	25.9	2.1	18.1	328.9
2007	278.6	29.1	2.2	18.1	328.1
2008	280.2	28.7	2.3	18.9	330.1
2009	278.2	28.5	2.5	18.9	328.1
2010	275.3	28.6	2.7	19.0	242.7

Table 45: Liquor Gallonage Tax Collections

Year	Millions
2000	$129
2001	$141
2002	$141
2003	$142
2004	$148
2005	$147
2006	$152
2007	$156
2008	$158
2009	$158
2010	$230

Distribution
Collections are deposited into the General Revenue Fund.

Oil and Gas Production Assessment

Statutory Reference
225 ILCS 728/30 to 728/99

Definition
Effective July 10, 1998, the assessment is levied on gross revenues of oil and gas produced from each well in Illinois. It is imposed on Illinois oil or gas producers and is paid by the first purchaser of the oil or gas. The first purchaser pays the assessment to the department. The Illinois Petroleum Resources Board administers and enforces this assessment. The assessment is levied in the amount of 0.1 percent of the gross revenues of oil and gas produced from each well in Illinois.

Distribution
Amounts collected are distributed to the Illinois Petroleum Resources Board. Revenues are used to

- demonstrate the importance of Illinois' oil exploration and production industry;
- encourage the wise and efficient use of energy;
- promote environmentally sound production methods and technologies;
- develop existing supplies of Illinois oil resources; and
- support research and educational activities concerning the oil exploration and production industry.

Table 46: Oil and Gas Production Assessment Collections

Year	Thousands
2000	$ 239.5
2001	$ 293.9
2002	$ 259.3
2003	$ 301.5
2004	$ 345.1
2005	$ 455.8
2006	$ 580.7
2007	$ 330.7
2008	$ -
2009	$ -
2010	$ -

Excise and Utility Taxes

Telecommunications Excise Tax

Statutory References

Telecommunications Excise Tax — 35 ILCS 630/1 to 630/21
Telecommunications Infrastructure Maintenance Fee — 35 ILCS 635/1 to 635/920

Definition

The tax is imposed on intrastate messages (*i.e.*, those that originate and terminate in Illinois) as well as interstate messages. The tax rate is 7 percent of gross charges.

In addition to this tax, a state Telecommunications Infrastructure Maintenance Fee (TIMF) is imposed on persons in the business of transmitting, supplying, or furnishing telecommunications and all associated services in Illinois for compensation (*i.e.*, telecommunications retailers). The rate is 0.5 percent of gross charges.

Table 47: Telecommunications Excise Tax Rate History

Effective date	Rate
March 11, 1937	3.00%
August 1, 1965	4.00%
September 1, 1966	3.92%
August 1, 1967	5.00%
January 1, 1998	7.00%

Table 48: Telecommunications Excise Tax Collections

Year	Millions
2000	$776.1
2001	$793.2
2002	$756.3
2003	$657.3
2004	$641.8
2005	$626.6
2006	$611.6
2007	$659.5
2008	$707.7
2009	$689.5
2010	$623.5

Table 49: Telecommunications Infrastructure Maintenance Fee

Year	Millions
2000	$40.2
2001	$36.9
2002	$34.8
2003	$32.0
2004	$28.1
2005	$27.7
2006	$22.0
2007	$23.3
2008	$23.0
2009	$22.8
2010	$20.3

Note: Public Act 90-154 created the TIMF effective January 1, 1998.

Distribution

Collections from the 5 percent rate effective August 1, 1967, are deposited into the General Revenue Fund, minus $1 million per month, which is deposited into the Common School Fund. Proceeds from the 2 percent increase effective January 1, 1998, are divided equally between the School Infrastructure Fund and the Common School Fund.

Local Taxes Collected by the IDOR

Municipalities may impose the Simplified Municipal Telecommunications Tax on the privilege of originating or receiving telecommunications. Beginning January 1, 2003, telecommunication service providers who have customers who have a service address that is located in a municipality with a population of 500,000 or less, must report and pay the municipal taxes directly to the department. The department collects the tax for these municipalities and returns it to them each month, minus an administrative fee of 0.5 percent. The Chicago Department of Revenue collects the tax for the City of Chicago.

Excise and Utility Taxes

Tobacco Products Tax

Statutory Reference
35 ILCS 143/10-1 to 143/10-58

Definition
The tax is imposed on tobacco products (other than cigarettes), including cigars; cheroots; stogies; periques; granulated, plug-cut, crimp-cut, ready rubbed and other smoking tobacco; snuff or snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; refuse scraps, clippings, cuttings and sweepings of tobacco; and other kinds and forms of tobacco suitable for chewing or smoking. The rate is 18 percent of the wholesale price of tobacco products sold by a distributor.

Rate History
The original Tobacco Products Tax Act became effective October 1, 1993. The tax imposed under this act was at the rate of 20 percent of the wholesale price of tobacco products. The circuit court of Cook County declared the tax unconstitutional on January 12, 1995.

On September 1, 1995, a new tobacco products tax was imposed under the Tobacco Products Tax Act of 1995. This tax is at the rate of 18 percent of the wholesale price of tobacco products sold by a distributor.

Table 50: Tobacco Products Tax Collections

Year	Millions
2000	$17.8
2001	$17.3
2002	$17.7
2003	$18.3
2004	$18.4
2005	$18.6
2006	$19.2
2007	$21.0
2008	$21.5
2009	$21.3
2010	$23.8

Distribution
Collections are deposited into the Long-Term Care Provider Fund.

Gaming Taxes

Bingo Tax and License Fees

Statutory Reference
230 ILCS 25/1 to 25/7

Definition
The tax is imposed on the privilege of conducting bingo games. License fees are imposed on suppliers, premise providers, and operators of bingo games. To operate a bingo game, the organization must:

- be licensed by the state;
- be a licensed bona fide religious, charitable, labor, fraternal, youth athletic, senior citizens', educational, or veterans' organization in Illinois;
- operate without profit to its members; and
- have been in existence in Illinois continuously for a period of five years before applying for a license and it must have a bona fide membership engaged in carrying out its objectives during that entire five-year period.

  (**Note:** The five-year requirement is reduced to two years when it is applied to a local organization that is affiliated with and chartered by a national organization that meets the five-year requirement.)

The tax rate is 5 percent of gross proceeds. License fees are imposed in the following amounts:

- An operator's license permits an organization to hold one bingo session a week, with a maximum of 25 bingo games per session. A one-year license costs $200. A licensed organization may obtain permits to hold two special events per year of up to five days each.
- Organizations that would qualify for annual licenses but prefer not to conduct weekly bingo sessions may obtain a limited license for $50. This license entitles them to conduct a maximum of two bingo events during the year. Each event is limited to five consecutive days.
- Persons, firms, or organizations that sell, lease, or otherwise distribute bingo supplies (*e.g.*, cards or markers) must purchase a supplier's license for $200. Suppliers also have an option to purchase a three-year license for $600.
- Persons, firms, or organizations that rent or lease premises (*e.g.*, rooms, halls, or buildings) for bingo games must purchase a provider's license for $200. Providers also have an option to purchase a three-year license for $600.

Rate History
The original 10 percent tax on the gross receipts from bingo games was effective from October 1, 1971, through December 31, 1978. Effective January 1, 1979, the rate was reduced to 5 percent.

Distribution
Tax collections are divided evenly between the Common School Fund and the Mental Health Fund.

License Fees collections are deposited into the General Revenue Fund.

Table 51: Bingo Tax and License Fee Collections

Fiscal Year	Tax and Fees	No. of operators' licenses*	No. of limited licenses*	No. of suppliers	No. of providers
2000	$5,759,064	899	311	100	109
2001	$5,190,765	905	295	93	98
2002	$4,904,218	871	279	93	100
2003	$4,665,869	811	281	94	96
2004	$4,445,394	668	276	97	97
2005**	$3,914,028	668	288	94	93
2006	$3,600,764	729	283	75	86
2007	$3,246,352	676	278	77	88
2008	$2,868,433	605	274	77	84
2009	$2,505,927	580	284	71	83
2010	$2,438,413	547	291	56	72

* Total licenses in effect on June 30 of the given fiscal year.
** The number of operators' licenses reflects 2 three-year licenses paid for upfront and displayed in the 2005 dollar totals.

Gaming Taxes

Table 52: Bingo Tax Statistics by County

County	FY 08	FY 09	FY 10
Adams			
Players	13,927	9,268	18,212
Gross	$ 255,079	$ 165,870	$ 330,783
Tax	$ 12,799	$ 8,344	$ 16,555
Alexander			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Bond			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Boone			
Players	11,083	8,717	11,931
Gross	$ 241,767	$ 183,519	$ 253,034
Tax	$ 12,227	$ 9,176	$ 12,687
Brown			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Bureau			
Players	12,650	6,479	10,293
Gross	$ 307,745	$ 161,649	$ 249,027
Tax	$ 16,245	$ 8,138	$ 13,379
Calhoun			
Players	3,505	3,496	3,603
Gross	$ 60,151	$ 58,322	$ 61,228
Tax	$ 3,008	$ 2,916	$ 3,061
Carroll			
Players	2,553	1,548	3,826
Gross	$ 56,483	$ 32,460	$ 100,329
Tax	$ 2,824	$ 1,623	$ 5,016
Cass			
Players	1,316	1,240	6,007
Gross	$ 22,046	$ 21,052	$ 41,714
Tax	$ 1,352	$ 1,053	$ 2,336
Champaign			
Players	26,390	12,612	29,478
Gross	$ 570,630	$ 264,994	$ 658,599
Tax	$ 28,532	$ 13,250	$ 32,988
Christian			
Players	41,305	32,143	49,284
Gross	$ 578,882	$ 398,287	$ 684,907
Tax	$ 28,944	$ 19,971	$ 34,302
Clark			
Players	822	1,416	0
Gross	$ 10,961	$ 9,608	$ -
Tax	$ 563	$ 480	$ -
Clay			
Players	4,611	3,368	4,825
Gross	$ 93,738	$ 53,897	$ 99,590
Tax	$ 4,687	$ 2,695	$ 4,993

Table 52: Bingo Tax Statistics by County

County	FY 08	FY 09	FY 10
Clinton			
Players	60,255	55,823	63,862
Gross	$ 912,341	$ 812,974	$ 946,534
Tax	$ 45,667	$ 40,655	$ 47,376
Coles			
Players	31,899	28,636	32,786
Gross	$ 547,979	$ 516,083	$ 537,393
Tax	$ 27,467	$ 25,945	$ 26,935
Cook			
Players	457,344	436,842	527,982
Gross	$ 9,079,432	$ 8,177,763	$ 10,399,722
Tax	$ 457,564	$ 411,631	$ 524,856
Crawford			
Players	5,197	5,436	6,817
Gross	$ 79,555	$ 95,817	$ 96,895
Tax	$ 4,000	$ 4,791	$ 5,139
Cumberland			
Players	4,720	4,481	5,359
Gross	$ 88,615	$ 81,138	$ 102,761
Tax	$ 4,431	$ 4,057	$ 5,138
DeKalb			
Players	24,408	22,952	26,081
Gross	$ 436,585	$ 418,017	$ 440,844
Tax	$ 22,308	$ 21,207	$ 22,483
DeWitt			
Players	5,197	5,360	7,078
Gross	$ 123,582	$ 123,335	$ 141,454
Tax	$ 6,179	$ 6,167	$ 7,073
Douglas			
Players	7,214	6,550	7,274
Gross	$ 150,915	$ 133,454	$ 154,403
Tax	$ 7,563	$ 6,691	$ 7,720
DuPage			
Players	96,073	79,387	99,476
Gross	$ 1,765,070	$ 1,507,805	$ 1,914,485
Tax	$ 89,434	$ 75,583	$ 97,518
Edgar			
Players	14,976	13,525	15,162
Gross	$ 274,447	$ 223,757	$ 283,554
Tax	$ 13,793	$ 11,222	$ 14,249
Edwards			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Effingham			
Players	20,000	19,598	19,317
Gross	$ 387,921	$ 368,281	$ 360,152
Tax	$ 19,454	$ 18,414	$ 18,066
Fayette			
Players	20,603	17,281	23,582
Gross	$ 352,114	$ 296,624	$ 414,675
Tax	$ 17,809	$ 14,988	$ 21,540

Gaming Taxes

Table 52: Bingo Tax Statistics by County

County	FY 08	FY 09	FY 10
Ford			
Players	4,930	4,442	5,117
Gross	$ 133,908	$ 123,160	$ 140,608
Tax	$ 6,695	$ 6,158	$ 7,030
Franklin			
Players	21,670	59,364	29,116
Gross	$ 504,091	$ 429,996	$ 647,913
Tax	$ 27,166	$ 21,528	$ 34,052
Fulton			
Players	13,038	11,791	15,475
Gross	$ 298,851	$ 263,177	$ 334,057
Tax	$ 14,963	$ 13,217	$ 16,840
Gallatin			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Greene			
Players	1,509	1,837	980
Gross	$ 29,051	$ 60,268	$ 15,916
Tax	$ 1,453	$ 1,513	$ 796
Grundy			
Players	16,012	14,713	16,334
Gross	$ 307,838	$ 301,528	$ 326,574
Tax	$ 15,392	$ 15,105	$ 16,367
Hamilton			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Hancock			
Players	3,442	3,713	6,031
Gross	$ 79,729	$ 65,670	$ 115,749
Tax	$ 3,986	$ 3,284	$ 5,787
Hardin			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Henderson			
Players	1,527	1,150	1,805
Gross	$ 21,308	$ 13,389	$ 23,259
Tax	$ 1,065	$ 669	$ 1,173
Henry			
Players	11,113	11,576	12,985
Gross	$ 299,535	$ 264,881	$ 310,276
Tax	$ 15,136	$ 13,293	$ 15,553
Iroquois			
Players	3,849	3,691	3,345
Gross	$ 68,677	$ 51,302	$ 69,405
Tax	$ 3,434	$ 2,565	$ 3,470
Jackson			
Players	7,897	3,956	9,103
Gross	$ 255,085	$ 87,170	$ 252,066
Tax	$ 13,004	$ 4,392	$ 12,684

Table 52: Bingo Tax Statistics by County

County	FY 08	FY 09	FY 10
Jaspar			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Jefferson			
Players	13,119	11,548	15,389
Gross	$ 260,987	$ 237,158	$ 307,105
Tax	$ 13,049	$ 11,858	$ 15,389
Jersey			
Players	5,582	4,637	7,713
Gross	$ 81,759	$ 68,262	$ 118,170
Tax	$ 4,404	$ 3,413	$ 6,321
Jo Daviess			
Players	1,312	753	1,516
Gross	$ 33,197	$ 34,884	$ 26,520
Tax	$ 1,660	$ 1,760	$ 1,326
Johnson			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Kane			
Players	49,967	49,341	54,256
Gross	$ 1,069,136	$ 960,833	$ 1,205,940
Tax	$ 53,579	$ 48,488	$ 60,371
Kankakee			
Players	13,167	13,963	16,914
Gross	$ 330,879	$ 306,866	$ 392,245
Tax	$ 16,566	$ 15,482	$ 19,612
Kendall			
Players	13,997	14,362	14,420
Gross	$ 286,321	$ 292,605	$ 365,049
Tax	$ 14,316	$ 14,630	$ 18,252
Knox			
Players	16,112	6,554	19,396
Gross	$ 332,768	$ 259,636	$ 412,452
Tax	$ 17,669	$ 12,982	$ 20,927
Lake			
Players	84,315	75,571	99,797
Gross	$ 1,801,095	$ 1,499,681	$ 2,063,799
Tax	$ 90,198	$ 75,092	$ 104,124
LaSalle			
Players	56,623	51,857	62,376
Gross	$ 1,285,135	$ 1,118,389	$ 1,470,000
Tax	$ 64,430	$ 56,204	$ 73,780
Lawrence			
Players	5,554	5,126	5,695
Gross	$ 125,257	$ 109,862	$ 120,030
Tax	$ 6,263	$ 5,493	$ 6,065
Lee			
Players	6,805	7,697	9,652
Gross	$ 222,617	$ 226,514	$ 238,942
Tax	$ 11,131	$ 11,390	$ 12,114

Gaming Taxes

Table 52: Bingo Tax Statistics by County

County	FY 08	FY 09	FY 10
Livingston			
Players	7,271	4,536	8,162
Gross	$ 163,503	$ 96,275	$ 168,122
Tax	$ 8,175	$ 4,830	$ 8,406
Logan			
Players	12,619	10,357	11,950
Gross	$ 124,393	$ 82,307	$ 135,203
Tax	$ 6,681	$ 4,186	$ 7,780
McDonough			
Players	8,973	7,908	10,999
Gross	$ 248,656	$ 216,633	$ 311,500
Tax	$ 12,433	$ 10,832	$ 15,575
McHenry			
Players	37,275	31,631	39,591
Gross	$ 857,508	$ 707,667	$ 923,365
Tax	$ 43,399	$ 35,458	$ 46,240
McLean			
Players	6,608	5,617	12,847
Gross	$ 216,356	$ 146,040	$ 290,139
Tax	$ 11,103	$ 7,302	$ 14,808
Macon			
Players	87,363	70,294	92,202
Gross	$ 1,127,264	$ 944,260	$ 1,246,267
Tax	$ 56,469	$ 47,262	$ 62,316
Macoupin			
Players	32,606	28,774	37,459
Gross	$ 652,660	$ 604,437	$ 739,949
Tax	$ 32,633	$ 30,265	$ 37,045
Madison			
Players	213,117	191,079	224,812
Gross	$ 5,156,682	$ 4,874,033	$ 5,258,554
Tax	$ 260,281	$ 244,537	$ 264,666
Marion			
Players	31,242	27,277	37,648
Gross	$ 562,706	$ 463,253	$ 644,726
Tax	$ 28,135	$ 23,228	$ 32,236
Marshall			
Players	2,725	2,647	2,731
Gross	$ 52,188	$ 50,213	$ 51,502
Tax	$ 2,609	$ 2,511	$ 2,575
Mason			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Massac			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Menard			
Players	383	497	428
Gross	$ 5,857	$ 7,365	$ 6,434
Tax	$ 293	$ 368	$ 322

Table 52: Bingo Tax Statistics by County

County	FY 08	FY 09	FY 10
Mercer			
Players	2,018	1,888	2,599
Gross	$ 45,745	$ 40,329	$ 60,088
Tax	$ 2,287	$ 2,016	$ 3,004
Monroe			
Players	16,788	14,978	17,078
Gross	$ 368,195	$ 369,342	$ 391,388
Tax	$ 18,410	$ 18,467	$ 19,569
Montgomery			
Players	5,740	6,034	15,387
Gross	$ 144,979	$ 211,476	$ 209,523
Tax	$ 7,249	$ 10,574	$ 10,476
Morgan			
Players	1,465	2,249	2,089
Gross	$ 27,051	$ 42,265	$ 33,857
Tax	$ 1,353	$ 2,133	$ 1,693
Moultrie			
Players	5,537	5,552	4,143
Gross	$ 109,474	$ 90,514	$ 101,541
Tax	$ 5,474	$ 4,548	$ 5,077
Ogle			
Players	8,553	6,374	8,795
Gross	$ 110,337	$ 90,929	$ 115,857
Tax	$ 5,517	$ 4,546	$ 5,793
Peoria			
Players	30,323	29,246	29,567
Gross	$ 361,783	$ 482,680	$ 378,649
Tax	$ 18,136	$ 24,652	$ 18,932
Perry			
Players	17,232	16,621	17,057
Gross	$ 333,460	$ 362,991	$ 269,891
Tax	$ 17,233	$ 18,344	$ 13,560
Piatt			
Players	19,122	17,951	20,408
Gross	$ 111,935	$ 107,468	$ 121,849
Tax	$ 5,597	$ 5,373	$ 6,092
Pike			
Players	3,895	3,810	3,574
Gross	$ 72,251	$ 71,723	$ 66,599
Tax	$ 3,613	$ 3,586	$ 3,330
Pope			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Pulaski			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Putnam			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -

Gaming Taxes

Table 52: Bingo Tax Statistics by County

County	FY 08	FY 09	FY 10
Randolph			
Players	18,734	15,867	23,874
Gross	$ 453,455	$ 439,917	$ 567,069
Tax	$ 22,923	$ 21,996	$ 28,353
Richland			
Players	11,174	10,171	10,934
Gross	$ 237,176	$ 217,310	$ 241,076
Tax	$ 11,859	$ 10,866	$ 12,054
Rock Island			
Players	68,007	53,011	81,932
Gross	$ 1,728,203	$ 1,486,440	$ 1,976,886
Tax	$ 86,720	$ 74,384	$ 99,524
St. Clair			
Players	156,032	121,997	185,818
Gross	$ 3,743,230	$ 3,059,190	$ 4,340,067
Tax	$ 188,782	$ 152,963	$ 217,732
Saline			
Players	17,112	15,874	19,749
Gross	$ 286,668	$ 259,969	$ 315,253
Tax	$ 14,716	$ 12,998	$ 15,898
Sangamon			
Players	76,514	77,000	84,731
Gross	$ 802,102	$ 900,087	$ 899,336
Tax	$ 40,549	$ 45,017	$ 44,981
Schuyler			
Players	193	189	202
Gross	$ 32,670	$ 41,467	$ 34,202
Tax	$ 1,634	$ 2,073	$ 1,710
Scott			
Players	2,032	902	1,934
Gross	$ 21,169	$ 13,928	$ 20,729
Tax	$ 1,058	$ 696	$ 1,036
Shelby			
Players	9,998	9,570	10,734
Gross	$ 131,883	$ 127,893	$ 134,845
Tax	$ 6,594	$ 6,395	$ 6,742
Stark			
Players	0	0	0
Gross	$ -	$ -	$ -
Tax	$ -	$ -	$ -
Stephenson			
Players	19,481	16,895	21,430
Gross	$ 338,880	$ 290,088	$ 376,625
Tax	$ 16,970	$ 14,504	$ 18,831
Tazewell			
Players	31,185	25,806	38,366
Gross	$ 520,486	$ 430,138	$ 580,343
Tax	$ 26,102	$ 21,855	$ 29,549
Union			
Players	7,297	6,141	8,249
Gross	$ 213,711	$ 170,262	$ 228,427
Tax	$ 10,686	$ 8,513	$ 11,421

Table 52: Bingo Tax Statistics by County

County	FY 08	FY 09	FY 10
Vermilion			
Players	12,736	13,406	14,632
Gross	$ 249,376	$ 258,379	$ 273,740
Tax	$ 12,469	$ 12,919	$ 13,687
Wabash			
Players	9,569	7,183	10,812
Gross	$ 220,484	$ 153,494	$ 234,746
Tax	$ 11,024	$ 7,675	$ 11,737
Warren			
Players	687	0	4060
Gross	$ 17,307	$ -	$ 82,786
Tax	$ 865	$ -	$ 4,139
Washington			
Players	15,040	13,345	16,544
Gross	$ 190,308	$ 147,033	$ 217,648
Tax	$ 9,515	$ 7,353	$ 10,882
Wayne			
Players	2,778	2,770	3,441
Gross	$ 57,578	$ 56,473	$ 65,122
Tax	$ 2,879	$ 2,824	$ 3,256
White			
Players	5,303	4,904	6,266
Gross	$ 136,459	$ 105,225	$ 134,877
Tax	$ 6,865	$ 5,411	$ 6,786
Whiteside			
Players	27,846	17,915	28,626
Gross	$ 678,012	$ 478,900	$ 743,050
Tax	$ 34,025	$ 24,250	$ 37,240
Will			
Players	59,265	62,263	54,885
Gross	$ 1,116,191	$ 1,052,815	$ 1,204,390
Tax	$ 57,198	$ 52,983	$ 61,958
Williamson			
Players	43,035	32,385	46,023
Gross	$ 861,646	$ 652,032	$ 983,592
Tax	$ 43,671	$ 32,628	$ 49,342
Winnebago			
Players	167,564	137,994	178,850
Gross	$ 2,991,970	$ 2,377,358	$ 3,263,780
Tax	$ 149,810	$ 119,368	$ 163,470
Woodford			
Players	15,949	12,605	23,886
Gross	$ 237,945	$ 249,351	$ 290,404
Tax	$ 11,915	$ 12,532	$ 14,538
Grand total			
Players	2,545,974	2,277,303	2,855,154
Gross	$ 50,343,153	$ 43,879,880	$ 55,962,150
Tax	$ 2,538,318	$ 2,202,734	$ 2,819,811

Note: Grand total figures may not agree with the reported collections because these statistics are taken directly from bingo tax returns and are unedited.

Gaming Taxes

Charitable Games Tax and License Fees

Statutory Reference
230 ILCS 30/1 to 30/15

Definition
The tax is imposed on the gross proceeds of charitable games and license fees are imposed on operators, suppliers, and providers of such games. Fourteen games are permitted: bang, beat the dealer, big six, blackjack, chuck-a-luck, craps, five-card stud poker, gin rummy, hold-em poker, keno, merchandise wheel, poker, pull tabs, and roulette. Profits from the games must be used to support the organization's goals, such as charitable work or education. A licensed organization may hold up to four charitable game events per year.

In order for a group to be eligible to conduct charitable games, it must:

- be a religious, charitable, educational, veterans', fraternal, or labor organization;
- have been in existence in Illinois continuously for a period of five years before applying for a license and it must have a bona fide membership engaged in carrying out its objectives during that entire five-year period;
- operate without profit to its members; and
- already be exempt from federal income taxation under Internal Revenue Code, Section 501(c)(3), (4), (5), (8), (10), or (19).

Note: Veterans' organizations that are eligible to hold a bingo license are also eligible for a charitable game license without regard to federal tax status.

The tax rate is 3 percent of gross proceeds and became effective September 1, 1986. License fees are also imposed. One annual application is good for four events; however, if all four dates are not requested at application time, an organization may amend or add dates by requesting an amendment in writing 30 days prior to an event.

- Organizations conducting charitable games are required to pay a $200 annual license fee.
- Suppliers of gaming equipment are required to purchase a $500 annual license. Suppliers also have an option to purchase a three-year license for $1,500.
- A $50 annual "provider's fee" is imposed on anyone who rents space to be used for a charitable game. Providers also have an option to purchase a three-year license for $150.

Distribution
Tax collections are deposited into the Illinois Gaming Law Enforcement Fund. From this fund, two-thirds goes to the Department of Revenue, the Department of State Police, and the Office of the Attorney General. One-third is distributed to cities and counties where licensed games are held and is to be used for law enforcement purposes.

License fee collections generated from the supplier and provider license fees are deposited into the General Revenue Fund. The Illinois Gaming Law Enforcement Fund receives money from the operator license fee.

Table 53: Charitable Games Tax and License Fee Collections

Fiscal Year	Tax and Fees	No. of operators' licenses*	No. of suppliers	No. of providers
2000	$112,849	160	12	136
2001	$114,232	155	11	131
2002	$109,070	160	9	128
2003	$104,235	170	10	140
2004	$137,946	189	8	142
2005	$227,273	236	12	185
2006	$332,994	387	26	200
2007	$391,345	404	12	199
2008	$510,197	303	12	206
2009	$552,067	343	11	243
2010	$561,026	349	12	276

* Total licenses in effect on June 30 of the given fiscal year.

Gaming Taxes

Pull Tabs and Jar Games Tax and License Fees

Statutory Reference
230 ILCS 20/1 to 20/7

Definition
The tax is imposed on the gross proceeds of pull tabs and jar games. An annual license fee is imposed on operators, suppliers, and manufacturers of pull tabs and jar games. To sell pull tabs or conduct jar games the organization must:

- be licensed by the state;
- be a licensed bona fide religious, charitable, labor, fraternal, youth athletic, senior citizens', educational, or veterans' organization in Illinois;
- operate without profit to its members;
- have been in existence in Illinois continuously for a period of five years before applying for a license and it must have a bona fide membership engaged in carrying out its objectives during that entire five-year period.

  (**Note:** The five-year requirement is reduced to two years when it is applied to a local organization that is affiliated with and chartered by a national organization that meets the five year requirement.)

The cost of a ticket cannot exceed $2, and no more than 6,000 tickets can be sold for a single game. The aggregate value of all prizes or merchandise awarded on any single day of games cannot exceed $5,000 and a single prize cannot exceed $500.

Effective July 1, 1988, the tax rate is 5 percent of gross proceeds. License fees are also imposed in the following amounts:

- The annual fee for a regular license is $500. Qualified operators of pull tabs and jar games may hold only one regular operator's license, which is valid only at the location stated on the license. Once during each license year, a regular licensee may obtain a special permit to sell pull tabs at a different additional location for a period of up to five consecutive days.
- The limited license fee is $50. An organization qualified for a regular license, but not holding one, may receive a limited license to sell pull tabs or conduct jar games on two occasions per year for up to five consecutive days each at a single location.
- Qualified suppliers and manufacturers of pull tabs and jar games must pay an annual license fee of $5,000 or purchase a three-year license for $15,000.

Distribution
Fifty percent of the collections is deposited into the Common School Fund, and 50 percent is deposited into the Illinois Gaming Law Enforcement Fund. Two-thirds of the amount deposited into the Illinois Gaming Law Enforcement Fund is appropriated to the Department of Revenue, the Department of State Police, and the Office of the Attorney General. The remaining one-third is distributed for law enforcement purposes to municipalities and counties based on the number of licenses issued in the municipality or county.

Table 54: Pull Tabs and Jar Games Tax and License Fee Collections

Fiscal Year	Tax and Fees	No. of regular licenses*	No. of limited licenses*	No. of suppliers	No. of manufacturers
2000	$8,201,465	891	122	21	10
2001	$7,918,236	915	105	21	9
2002	$7,596,099	805	104	22	8
2003	$7,690,845	872	102	23	9
2004	$7,391,242	672	104	23	9
2005	$7,134,333	734	98	21	9
2006	$6,802,811	784	99	18	10
2007	$6,499,828	727	91	15	6
2008	$5,948,347	711	101	16	10
2009	$5,345,929	684	102	17	9
2010	$5,071,612	658	91	17	7

* Total licenses in effect on June 30 of the given fiscal year.

Gaming Taxes

Racing Pari-mutuel Tax

Statutory Reference
230 ILCS 5/1 to 5/27.1

Definition
The tax is imposed on every licensee conducting the pari-mutuel or certificate system of wagering. The Illinois Racing Board determines the amount of tax to be collected. Each of the state's six racetrack organizations (three in Cook County and three downstate) is allowed to have six off-track betting (OTB) outlets, except Fairmount which is allowed seven OTBs. In 2007, 29 licenses were in use. Cook County's OTB outlets cannot be within 5 miles of an existing track or more than 90 miles from the sponsoring track. Downstate OTB outlets cannot be more than 135 miles from the sponsoring track. OTB outlets cannot be located near existing churches, schools, and residences.

The flat pari-mutuel tax rate is 1.5 percent of the daily pari-mutuel handle and is imposed at all pari-mutuel facilities. The Illinois Racing Board administers an admittance tax of 15 cents for each paid admission and license fees required of the organizations that sponsor races.

Rate History
The Horse Racing Act of 1927 set up different pari-mutuel tax schedules for thoroughbred and harness racing wagers. When the act was rewritten in 1975, a single racing pari-mutuel tax schedule was established at graduated rates. In 1985, separate graduated rates were created for downstate tracks. Effective January 1, 1998, the tax was imposed at a flat rate of the daily pari-mutuel "handle" (total amount wagered). The rate was based on the racetrack's location and the type of wager. Effective January 1, 2000, a flat-rate tax of 1.5 percent was imposed on all licensees regardless of location or type of wager. Effective May 26, 2006, a rate of 0.25 percent was imposed on all licensees whose license is derived from a track located in a county that borders the Mississippi River and conducted live racing in the previous year. This reduced the pari-mutuel tax rate on the Fairmount Park racetrack to 0.25 percent of wagers while other tracks continue to pay 1.5 percent of wagers.

Table 55: Racing Pari-mutuel Tax Collections

Year	Millions
2000	$23.2
2001	$12.8
2002	$12.4
2003	$12.2
2004	$11.9
2005	$11.7
2006	$10.5
2007	$8.5
2008	$8.4
2009	$6.8
2010	$6.9

Distribution
Beginning January 1, 2000, all pari-mutuel tax except those from quarter horse racing are deposited into the Horse Racing Fund. The Racing Board produces an annual report, which may be obtained by writing to the Illinois Racing Board, 100 W. Randolph, Suite 7-701, Chicago, IL 60601 or by visiting their web site at www.state.il.us/agency/irb.

Table 56: Racing Pari-mutuel Tax Breakdown by Fund

Funds	Percentage allocated to funds	FY 09	FY 10
Illinois Racing Quarterhorse @1/00	100% pari-mutuel tax receipts into Quarterhorse racing	$23,441	$17,496
Horse Racing Fund @ 1/00	100% with exception of Quarterhorse racing	$6,811,576	$6,740,274
Quarterhorse Purse		-	$188,529
Total		**$6,835,017**	**$6,946,299**

Note: Other horse racing related taxes and fees include
- a 15-cent admittance tax collected by the Racing Board. This money is deposited into the General Revenue Fund.
- license fees of $1,000 from organizations for each race meeting. A fee of $100 is levied when the handle is more than $400,000 and an additional $100 when the handle reaches $700,000 for a maximum total of $200. There is also a $110 fee for each racing day awarded. This money is deposited into the General Revenue Fund.

Real Estate Taxes

Property Tax

Statutory Reference
35 ILCS 200/1-1 to 32-20

Definition
The property tax is the largest single tax in Illinois, and is a major source of tax revenue for local governments. The property tax is a local tax, imposed by local governments (counties, townships, municipalities, school districts, special districts, *etc.*) and is administered by local officials.

In Illinois, the property tax is imposed on the value of real property (typically land, buildings, and permanent fixtures). Illinois does not have a state property tax.

The process of imposing the property tax has three distinct parts. First, a value must be placed on the property; that value is called an assessment. Next, the taxing district files a levy with the county clerk on the property situated within its boundaries. Finally, the county clerk calculates the tax rate that is required to produce the amount of the levy based on the assessed value of each property in the district, so taxes can be billed.

The property tax cycle extends over a two-year period. During the first year, the property is assessed and the assessment reflects the property value as of January 1 of that year. During the second year, the actual tax bills are paid (*e.g.*, the tax for the 2008 assessment is paid in 2009). Steps in the property tax cycle are shown in Table 57.

Most property is assessed at 33 1/3 percent of its market value. Cook County "classifies" property and assesses classes at various percentages of market value according to local ordinance. Farmland in Illinois is assessed on its agricultural economic value, not on its market value. A complex formula takes into account the soil productivity, commodity prices and market conditions, production costs, and interest rates. Illinois statutes provide preferential assessments for other types of property.

Table 57: Steps in the Property Tax Cycle

1. Assessment — Local assessing officials establish a value (assessment) for each parcel of property.
2. Review — Opportunity for property owners to appeal their assessments.
3. Equalization — Application of Department of Revenue's equalization factor (multiplier) to assure that the median level of assessments in all counties is 33 1/3 percent.
4. Levy — Taxing districts determine the amount in property taxes needed.
5. Extension — County clerk apportions the levy among the properties in a taxing district according to their assessed values.
6. Collection and distribution — Taxpayers pay their bills and payments are allocated to the local government taxing districts.

The department administers some aspects of the property tax system. The department provides technical assistance and training to local officials, maintains taxing district maps, approves nonhomestead exemptions, equalizes assessments between counties, administers the personal property replacement tax, assesses railroad operating properties and pollution control facilities, performs complex commercial and industrial appraisals at the request of assessors, and publishes appraisal and assessment manuals.

By law, the department must equalize any assessment discrepancies between counties to be sure that the median level of assessments in each county is 33 1/3 percent. To do this, the department conducts an annual sales ratio study, which compares the selling price of property to its assessed value. Based on that study, the department assigns an equalization factor (commonly called a multiplier) to each county. Equalization between counties assures fairness in property taxes when taxing districts overlap county lines, allows fair distribution of state aid based on assessed value, and provides equality in determining debt and tax rate limits.

Real Estate Taxes

Table 58: Comparison of Equalized Assessed Values and Taxes Extended, 2007 and 2008

County	2008 Total EAV	2007 Total EAV	Amount of Increase or decrease	% of Increase or decrease	Total taxes extended 2007	Total taxes extended 2006	Amount of increase or decrease	% of increase or decrease
Statewide	387,021,934,588	363,068,281,744	23,953,652,844	6.60	24,768,273,784	23,551,888,622	1,216,385,162	5.16
Cook Co.	188,896,370,335	174,657,083,706	14,239,286,629	8.15	11,255,096,775	10,769,248,113	485,848,663	4.51
Collar Co.	122,988,240,061	116,735,695,558	6,252,544,503	5.36	7,753,947,726	7,335,962,227	417,985,499	5.70
Rest of State	75,137,324,192	71,675,502,480	3,461,821,712	4.83	5,759,229,282	5,446,678,282	312,551,000	5.74
Adams	963,416,149	906,880,645	56,535,504	6.23	64,627,419	61,091,536	3,535,883	5.79
Alexander	32,813,219	33,895,411	(1,082,192)	(3.19)	3,935,701	3,895,364	40,338	1.04
Bond	175,120,409	172,101,696	3,018,713	1.75	15,146,588	14,645,472	501,116	3.42
Boone	1,282,758,981	1,210,296,679	72,462,302	5.99	83,468,666	77,905,463	5,563,204	7.14
Brown	55,158,508	52,699,770	2,458,738	4.67	4,872,733	4,679,225	193,508	4.14
Bureau	574,308,328	550,397,431	23,910,897	4.34	47,511,207	45,917,918	1,593,289	3.47
Calhoun	68,477,984	68,004,320	473,664	0.70	4,832,589	4,518,982	313,608	6.94
Carroll	369,083,480	352,706,239	16,377,241	4.64	25,853,327	24,160,658	1,692,668	7.01
Cass	120,638,043	117,587,162	3,050,881	2.59	11,833,845	11,572,474	261,371	2.26
Champaign	3,680,670,653	3,466,916,497	213,754,156	6.17	271,804,538	253,450,715	18,353,823	7.24
Christian	437,275,546	420,554,604	16,720,942	3.98	32,242,290	30,797,432	1,444,859	4.69
Clark	180,330,660	167,838,373	12,492,287	7.44	13,713,077	12,929,370	783,708	6.06
Clay	124,529,199	121,324,216	3,204,983	2.64	10,150,532	9,725,221	425,311	4.37
Clinton	545,719,595	518,438,577	27,281,018	5.26	38,354,684	36,058,526	2,296,159	6.37
Coles	602,936,145	579,312,533	23,623,612	4.08	50,957,191	47,985,592	2,971,599	6.19
Cook	188,896,370,335	174,657,083,706	14,239,286,629	8.15	11,255,096,775	10,769,248,113	485,848,663	4.51
Crawford	340,905,716	520,177,489	(179,271,773)	(34.46)	23,072,007	23,702,409	(630,402)	(2.66)
Cumberland	103,374,298	99,883,946	3,490,352	3.49	8,465,732	8,058,177	407,555	5.06
DeKalb	2,323,641,117	2,199,796,501	123,844,616	5.63	183,014,012	168,594,940	14,419,072	8.55
DeWitt	483,053,556	464,807,997	18,245,559	3.93	28,676,128	28,076,594	599,534	2.14
Douglas	323,650,313	306,903,142	16,747,171	5.46	25,497,289	23,625,608	1,871,680	7.92
DuPage	43,553,085,645	40,982,043,522	2,571,042,123	6.27	2,375,755,826	2,256,795,098	118,960,728	5.27
Edgar	244,258,792	233,757,895	10,500,897	4.49	18,569,270	17,517,861	1,051,409	6.00
Edwards	53,464,516	50,844,737	2,619,779	5.15	4,472,464	4,387,955	84,509	1.93
Effingham	576,077,143	546,946,821	29,130,322	5.33	38,418,916	35,773,329	2,645,587	7.40
Fayette	175,476,579	172,355,204	3,121,375	1.81	15,296,236	15,065,452	230,784	1.53
Ford	201,789,494	194,372,468	7,417,026	3.82	17,959,563	17,012,786	946,777	5.57
Franklin	287,300,339	276,413,719	10,886,620	3.94	23,651,529	23,121,916	529,613	2.29
Fulton	377,692,584	353,130,996	24,561,588	6.96	31,936,118	30,105,923	1,830,195	6.08
Gallatin	44,060,652	41,731,795	2,328,857	5.58	3,503,580	3,351,479	152,100	4.54
Greene	148,369,802	137,889,935	10,479,867	7.60	11,176,399	10,700,583	475,816	4.45
Grundy	2,115,141,770	2,003,039,206	112,102,564	5.60	129,808,573	121,458,977	8,349,596	6.87
Hamilton	56,902,939	56,309,055	593,884	1.05	5,514,887	5,450,597	64,289	1.18
Hancock	258,432,836	248,371,368	10,061,468	4.05	20,571,958	19,361,888	1,210,070	6.25
Hardin	29,671,407	25,873,289	3,798,118	14.68	1,688,769	1,614,842	73,927	4.58
Henderson	103,429,071	97,857,234	5,571,837	5.69	8,603,155	8,280,826	322,329	3.89
Henry	763,112,712	717,635,844	45,476,868	6.34	61,062,721	57,136,178	3,926,543	6.87
Iroquois	430,737,237	405,170,620	25,566,617	6.31	39,386,966	36,965,750	2,421,216	6.55
Jackson	735,309,148	683,328,568	51,980,580	7.61	56,222,470	52,230,404	3,992,066	7.64
Jaspar	224,509,218	218,717,895	5,791,323	2.65	14,209,773	13,749,090	460,683	3.35
Jefferson	415,230,587	397,841,598	17,388,989	4.37	30,587,513	29,706,907	880,606	2.96
Jersey	335,762,654	318,504,806	17,257,848	5.42	20,303,758	19,070,287	1,233,471	6.47
Jo Daviess	803,815,969	733,848,129	69,967,840	9.53	45,450,443	42,588,776	2,861,667	6.72
Johnson	100,569,949	95,459,946	5,110,003	5.35	7,142,865	6,898,108	244,757	3.55
Kane	15,879,228,620	15,051,221,375	828,007,245	5.50	1,095,473,544	1,032,914,500	62,559,044	6.06
Kankakee	1,973,864,763	1,842,380,793	131,483,970	7.14	149,840,941	140,875,474	8,965,467	6.36
Kendall	3,282,167,380	3,049,061,393	233,105,987	7.65	247,705,209	226,917,992	20,787,217	9.16
Knox	685,048,223	650,150,069	34,898,154	5.37	56,472,596	54,281,300	2,191,296	4.04
Lake	30,862,551,001	29,715,279,441	1,147,271,560	3.86	2,035,521,837	1,924,701,433	110,820,404	5.76

Real Estate Taxes

Table 58: Comparison of Equalized Assessed Values and Taxes Extended, 2007 and 2008

County	2008 Total EAV	2007 Total EAV	Amount of Increase or decrease	% of Increase or decrease	Total taxes extended 2007	Total taxes extended 2006	Amount of increase or decrease	% of increase or decrease
LaSalle	2,482,666,612	2,344,375,523	138,291,089	5.90	186,171,705	175,472,508	10,699,197	6.10
Lawrence	105,248,952	106,240,930	(991,978)	(0.93)	8,700,565	8,499,817	200,748	2.36
Lee	648,928,952	613,622,060	35,306,892	5.75	49,922,432	46,612,574	3,309,858	7.10
Livingston	588,679,582	563,599,696	25,079,886	4.45	52,521,273	50,434,027	2,087,246	4.14
Logan	417,645,267	399,154,003	18,491,264	4.63	33,555,806	31,954,918	1,600,888	5.01
McDonough	339,401,828	326,772,488	12,629,340	3.86	30,818,704	30,696,416	122,289	0.40
McHenry	10,526,703,850	10,156,524,543	370,179,307	3.64	737,342,694	700,300,892	37,041,803	5.29
McLean	3,494,234,619	3,309,685,244	184,549,375	5.58	268,299,529	252,348,375	15,951,154	6.32
Macon	1,592,975,338	1,549,150,318	43,825,020	2.83	130,531,992	127,078,537	3,453,455	2.72
Macoupin	548,059,815	523,571,382	24,488,433	4.68	37,463,937	36,037,553	1,426,383	3.96
Madison	4,895,304,002	4,719,387,668	175,916,334	3.73	349,692,896	339,417,982	10,274,915	3.03
Marion	343,624,418	329,127,308	14,497,110	4.40	31,469,022	29,990,730	1,478,291	4.93
Marshall	277,702,496	241,287,227	36,415,269	15.09	19,442,161	17,317,226	2,124,936	12.27
Mason	173,629,993	175,341,799	(1,711,806)	(0.98)	17,062,123	16,025,268	1,036,855	6.47
Massac	185,013,005	175,661,356	9,351,649	5.32	12,537,608	12,348,040	189,568	1.54
Menard	217,540,739	209,369,277	8,171,462	3.90	16,040,539	15,385,079	655,460	4.26
Mercer	231,429,689	219,963,709	11,465,980	5.21	19,687,118	17,898,821	1,788,296	9.99
Monroe	789,367,613	740,464,880	48,902,733	6.60	47,581,334	44,381,470	3,199,863	7.21
Montgomery	381,464,633	365,314,052	16,150,581	4.42	30,947,371	29,469,069	1,478,301	5.02
Morgan	480,361,465	458,002,899	22,358,566	4.88	35,895,477	33,992,809	1,902,668	5.60
Moultrie	200,620,306	190,549,778	10,070,528	5.28	16,361,882	15,733,993	627,889	3.99
Ogle	1,501,729,915	1,449,402,466	52,327,449	3.61	112,092,292	107,702,361	4,389,931	4.08
Peoria	3,256,455,830	3,096,483,943	159,971,887	5.17	259,028,066	242,547,617	16,480,449	6.79
Perry	164,946,704	161,353,986	3,592,718	2.23	13,785,381	13,155,914	629,467	4.78
Piatt	348,607,253	325,381,484	23,225,769	7.14	24,252,584	22,884,190	1,368,394	5.98
Pike	186,593,725	168,426,976	18,166,749	10.79	14,605,854	13,661,616	944,238	6.91
Pope	40,703,599	36,890,027	3,813,572	10.34	2,698,326	2,503,932	194,394	7.76
Pulaski	27,933,343	26,835,557	1,097,786	4.09	2,630,587	2,520,081	110,506	4.39
Putnam	173,443,034	173,555,975	(112,941)	(0.07)	10,665,719	10,692,491	(26,773)	(0.25)
Randolph	438,005,384	408,308,738	29,696,646	7.27	25,738,498	24,435,700	1,302,798	5.33
Richland	168,409,680	167,086,635	1,323,045	0.79	12,750,784	12,463,115	287,669	2.31
Rock Island	2,439,747,954	2,365,451,297	74,296,657	3.14	205,218,789	197,221,742	7,997,046	4.05
St. Clair	4,205,706,727	3,970,299,334	235,407,393	5.93	336,108,176	313,507,022	22,601,155	7.21
Saline	205,331,088	200,580,281	4,750,807	2.37	18,094,421	17,550,972	543,449	3.10
Sangamon	3,598,409,206	3,499,397,552	99,011,654	2.83	263,445,080	251,238,015	12,207,065	4.86
Schuyler	86,254,098	77,856,205	8,397,893	10.79	7,730,872	7,497,535	233,337	3.11
Scott	56,933,465	53,259,480	3,673,985	6.90	4,233,997	4,071,968	162,029	3.98
Shelby	293,745,822	281,076,868	12,668,954	4.51	22,878,208	21,522,583	1,355,625	6.30
Stark	101,827,758	90,793,392	11,034,366	12.15	8,698,678	7,999,064	699,614	8.75
Stephenson	676,620,884	645,173,592	31,447,292	4.87	61,690,085	58,033,879	3,656,206	6.30
Tazwell	2,397,274,212	2,241,495,798	155,778,414	6.95	168,838,320	158,125,489	10,712,831	6.77
Union	163,258,041	155,841,871	7,416,170	4.76	10,928,180	10,485,094	443,086	4.23
Vermillion	913,334,438	888,620,335	24,714,103	2.78	80,825,661	78,481,490	2,344,171	2.99
Wabash	128,443,320	125,170,566	3,272,754	2.61	9,548,206	8,935,355	612,851	6.86
Warren	231,179,106	216,355,915	14,823,191	6.85	19,017,130	17,770,853	1,246,277	7.01
Washington	194,250,794	183,839,296	10,411,498	5.66	16,205,237	15,226,707	978,530	6.43
Wayne	121,150,647	113,344,929	7,805,718	6.89	10,718,332	9,995,361	722,971	7.23
White	129,888,109	131,714,105	(1,825,996)	(1.39)	10,009,660	9,887,123	122,538	1.24
Whiteside	755,157,130	732,347,108	22,810,022	3.11	64,391,807	62,484,435	1,907,372	3.05
Will	22,166,670,945	20,830,626,677	1,336,044,268	6.41	1,509,853,825	1,421,250,305	88,603,520	6.23
Williamson	973,115,390	953,362,112	19,753,278	2.07	63,318,745	59,266,055	4,052,690	6.84
Winnebago	4,829,007,971	4,604,745,462	224,262,509	4.87	443,055,389	417,715,226	25,340,163	6.07
Woodford	725,902,578	688,892,987	37,009,591	5.37	53,736,517	50,983,730	2,752,787	5.40

Note: TIF distributions and enterprise zone abatements have not been removed.

Real Estate Taxes

Table 59: Extensions by Class for 2008

	Residential	Commercial*	Minerals	Industrial	Farm	Railroads
Dollars	$16,104,335,103	$5,771,474,886	$11,041,581	$2,171,991,495	$654,122,513	$55,306,960
Percentage	65.02%	23.30%	0.04%	8.77%	2.64%	0.22%

* Total licenses in effect on June 30 of the given fiscal year.

Table 60: Extensions by Type of District for 2008

	Cities	County	Other districts	Park	Community colleges	Townships	Sanitary	School
Dollars	4,334,212,785	1,786,076,204	1,264,823,324	960,568,022	927,273,523	620,533,049	466,756,005	14,408,029,626
Percentage	17.50%	7.21%	5.11%	3.88%	3.74%	2.51%	1.88%	58.17%

Note: TIF distributions and enterprise zones have not been removed from the totals.

Tax Relief Provisions

General Homestead Exemption (GHE) — This annual exemption is available for owner-occupied residential property. The amount of exemption is the increase in the current year's equalized assessed value (EAV), above the 1977 EAV, up to a maximum of $5,500. Beginning with the taxable year 2009, the maximum amount increased to $6,000.

Alternative General Homestead Exemption (AGHE) — This annual exemption (Cook County only) is available for owner-occupied residential property. The exemption limits the increase of a property's EAV to 7 percent each year with a minimum amount as calculated for the GHE up to a maximum amount based on the tax year and property's jurisdiction. The exemption is limited to the amount calculated for the GHE for properties that receive the SCAFHE.

Long-time Occupant Homestead Exemption (LOHE) — This exemption is available beginning with taxable year 2007 (Cook County only) for residential property that is occupied as the primary residence for a continuous period by a qualified taxpayer. This exemption limits EAV increases to 10 percent based on a total household income greater than $75,000 but less than $100,000 and 7 percent based on a total household income less than $75,000. The exemption amount is limited to the amount calculated for the GHE, but has no maximum exemption amount. Properties cannot receive both the LOHE and the AGHE, GHE, or SCAFHE.

Homestead Improvement Exemption — This exemption is limited to the fair cash value that was added to homestead property by a new improvement or the difference in an increase in assessed value between the prior structure and the residential structure following a catastrophic event, up to an annual maximum amount of $75,000. The exemption continues for four years from date the improvement is completed and occupied.

Senior Citizens Assessment Freeze Homestead Exemption (SCAFHE) — This exemption allows senior citizens who have a total household income of less than $55,000 (for tax year 2008 and after) and meet certain other qualifications to elect to maintain the equalized assessed value (EAV) of their homes at the base year EAV and prevent any increase in that value due to inflation.

Senior Citizens Homestead Exemption — This exemption allows a $4,000 reduction in the EAV of property that is the primary residence of a person 65 years of age or older (for tax year 2008 and after).

Senior Citizens Real Estate Tax Deferral Program — This program allows a person 65 and older, with a total household income below $50,000 who meets certain other qualifications, to defer all or part of the real estate taxes and special assessments on their principal residences. The deferral is similar to a loan against the property's market value. A lien is filed on the property in order to ensure repayment of the deferral. The state pays the property taxes and then recovers the money, plus 6 percent annual interest, when the property is sold or transferred. The deferral must be repaid within one year of the taxpayer's death or 90 days after the property ceases to qualify for this program. The maximum amount that can be deferred, including interest and lien fees, is 80 percent of the taxpayer's equity interest in the property.

Returning Veterans' Homestead Exemption Section — This exemption is available beginning with taxable year 2007 and provides a $5,000 reduction in the EAV of the principal residence of a qualified veteran for the taxable year the veteran returns from active duty in an armed conflict involving the armed forces of the United States. Beginning with the taxable year 2010, a veteran is eligible to receive the exemption for the taxable year the veteran returns from active duty and the succeeding taxable year.

Disabled Persons' Homestead Exemption — This exemption is available beginning with taxable year 2007 and provides an annual $2,000 reduction in the EAV of the primary residence of a qualified disabled person.

Disabled Veterans' Standard Homestead Exemption — This exemption is available beginning with the taxable year 2007 and provides an annual reduction in EAV to residential property owned or leased by a qualified disabled veteran with a service-connected disability certified by the U.S. Department of Veterans' Affairs. For taxable years 2007 through 2009, a $2,500 reduction in EAV is available to a veteran with a service-connected disability of at least 50 percent but less than 75 percent or a $5,000 reduction in EAV for a service-connected disability of at least 75 percent. For taxable year 2010 and after, a $2,500 reduction in EAV is available to a veteran with a service-connected disability of at least 50 percent but less than 70 percent or a $5,000 reduction in EAV for a service-connected disability of at least 70 percent.

Real Estate Taxes

Table 61: Senior Citizens Real Estate Tax Deferrals for Tax Year 2007 (paid in 2008)

County	Total Deferred
Adams	$1,182.90
Alexander	$366.60
Boone	$35,269.54
Carroll	$3,180.78
Champaign	$15,221.06
Christian	$438.58
Clinton	$845.23
Coles	$4,718.86
Cook	$1,246,317.92
DeKalb	$90,799.26
DuPage	$965,451.99
Edgar	$1,319.16
Ford	$941.42
Grundy	$6,691.25
Iroquois	$14,417.86
JoDaviess	$2,103.64
Kane	$358,274.92
Kankakee	$44,135.25
Kendall	$62,156.03
Knox	$982.44
Lake	$1,225,395.96
LaSalle	$45,196.47
Lee	$18,032.06
Livingston	$940.12
Logan	$318.72
Macon	$3,903.32
Macoupin	$9,049.90
Madison	$34,673.80
Marion	$607.30
McHenry	$361,356.97
McLean	$10,412.50
Menard	$2,461.54
Monroe	$5,614.06
Montgomery	$413.10
Moultrie	$794.50
Ogle	$24,732.16
Peoria	$25,916.52
Perry	$440.06
Piatt	$875.64
Rock Island	$6,804.16
Sangamon	$21,313.79
St. Clair	$8,373.86
Tazewell	$11,451.88
Whiteside	$10,748.10
Will	$291,287.32
Williamson	$2,868.64
Winnebago	$152,560.20
Total	$5,131,357.34
Special assessment	
Rock River Water Reclamation	$431.74
Grand Total	$5,131,789.08

Real Estate Taxes

Property Tax Extension Limitation Law

Statutory Reference
35 ILCS 200/18-185 to 18-245

Definition
The Property Tax Extension Limitation Law (PTELL), was enacted to limit the annual increases in property tax extensions (total taxes billed) for non-home rule taxing districts. Increases in property tax extensions are limited to the lesser of five percent or the increase in the consumer price index (CPI), for the year preceding the levy year. The CPI used is for all urban consumers for all items as published by the United States Department of Labor. The CPI increase for the 2008 property taxes that are payable in 2009 was 4.1 percent. The CPI increase for the 2009 property taxes that are payable in 2010 was 0.1 percent.

Although the law is commonly referred to as "tax caps," use of this phrase can be misleading. The PTELL does not "cap" either individual property tax bills or individual property assessments. Individual tax bills may still increase or decrease. PTELL only limits increases in taxing districts' extensions. The PTELL allows a taxing district to receive a limited inflationary increase in tax extensions on existing property, plus an additional amount for new construction, and voter approved rate increases.

The limitation slows the growth of revenues to taxing districts when property values and assessments are increasing faster than the rate of inflation. As a whole, property owners have some protection from tax bills that increase only because the market value of their property is rising rapidly. Payments for bonds issued without voter approval are subject to strict limitations.

If a taxing district determines that it needs more money than is allowed under the PTELL, it can ask the voters to approve an increase.

The PTELL was originally passed in 1991. Only non-home rule taxing districts are subject to the PTELL. The following districts are subject to the PTELL:

- Non-home rule taxing districts with a majority of their 1990 EAV in DuPage, Kane, Lake, McHenry, or Will counties;
- Non-home rule taxing districts with a majority of their 1994 EAV in Cook and the collar counties that were not subject to the PTELL before 1995;
- Non-home rule taxing districts in other counties if every county in which the district is located has held a referendum asking if voters want the PTELL to be applicable, and if the majority of the EAV of the district is in counties where voters have approved the referendum;
- Non-home rule taxing districts with part of their EAV in Cook or the collar counties if every other county in which the district is located has held a referendum asking if voters want the PTELL to be applicable.

Tennessee Valley Authority

The Tennessee Valley Authority (TVA) makes annual payments instead of property taxes each year for its Illinois coal reserves. Federal law provides that 5 percent of the TVA's gross proceeds from the previous year's sale of power be divided among the states in which it owns property.

The state retains 30 percent for its General Revenue Fund and distributes the remaining 70 percent, based on the property value, to the three counties (Franklin, Hamilton, and Jefferson) in which the TVA owns property.

Table 62: TVA Payment

County	FY 2008	FY 2009	FY 2010
Franklin	$125,873	$123,453	$121,495
Hamilton	$109,765	$107,655	$105,947
Jefferson	$29,302	$28,739	$28,233
Total paid to counties	$264,940	$259,847	$255,675
State of Illinois			
General Revenue Fund	$113,545	$111,361	$127,814
Total TVA payments	**$378,485**	**$371,208**	**$383,489**

Stipends and Reimbursements

Assessor training stipends — The department awards $500 per year to any chief county assessment officer (CCAO), assessor, or board of review member who has been awarded a Certified Illinois Assessing Officers certificate from the Illinois Property Assessment Institute. The department also awards $500 per year to any CCAO, assessor, or board of review member who has earned a Certified Assessment Evaluator certificate from the International Association of Assessing Officers. In addition, the department awards $250 per year to any CCAO, assessor, or board of review member who has been awarded a Residential Evaluation Specialist, Assessment Administration Specialist, or Cadastral Mapping Specialist certificate by the International Association of Assessing Officers, but who has not been awarded a Certified Assessment Evaluator certificate. To continue to be eligible for additional compensation, an assessor or board of review member must successfully complete a minimum number of qualified continuing education classes.

Assessor performance stipends — Any assessor other than in Cook County or any chief county assessing officer other than in Cook or St. Clair counties may petition the department to receive additional compensation of $1,875 for fiscal year 2010 based on performance. To receive additional compensation, the official's assessment jurisdiction must meet certain criteria pertaining to the median level of assessments and the uniformity of assessments.

Chief County Assessment Officer (CCAO) salary reimbursements — Each month of fiscal year 2010 the department will reimburse a county 32.28 percent of the salary the county paid to its CCAO for the preceding month if the department determines that the total assessed value of property in the county is between 31 1/3 percent and 35 1/3 percent of the total fair cash value of property in the county.

County Treasurer stipends — The department pays each county treasurer a stipend of $4,196 for fiscal year 2010.

State's Attorney salary — The state shall pay 66 2/3 percent of the total annual compensation to be paid to each state's attorney in Illinois based on the salary in effect on December 31, 1988, and 100 percent of the increases in salary taking effect after December 31, 1988. These payments are made monthly to the county.

Assistant State's Attorney stipends — In counties where a state mental health institution is located, the state shall pay one assistant state's attorney a monthly stipend. The stipend is based on the last federal census taken previous to the appointment of the assistant state's attorney.
In counties with a population of:

- less than 10,000, the State will pay $2,500 annually
- more than 10,000 but less than 20,000, the State will pay $3,500 annually
- more than 20,000 but less than 30,000, the State will pay $4,000 annually
- more than 30,000 but less than 40,000, the State will pay $4,500 annually
- more than 40,000 but less than 70,000, the State will pay $5,000 annually
- more than 70,000 but less than 1,000,000, the State will pay $6,000 annually

In counties where a senior institution of higher education is located, the assistant state's attorney shall receive for their services a monthly stipend of:

- $14,000 per year for each, limited to 2, full-time assistant state's attorneys employed in counties having a state university or state universities with combined full-time enrollment of more than 15,000 students
- $7,200 per year for one assistant state's attorney with no limitation on other practice in counties having a state university or state universities with combined full-time enrollment of 10,000 to 15,000 students
- $4,000 per year for one assistant state's attorney with no limitation on other practice in counties with a state university or state universities with a combined full-time enrollment of less than 10,000 students

Public Defender salary reimbursements — Each month the department reimburses a county two-thirds of the salary the county paid to its designated Public Defender for the preceding month.

County Sheriff stipends — The department pays each county sheriff an annual stipend of $4,196 for fiscal year 2010.

County Coroner stipends — The department pays each county coroner an annual stipend of $4,196 for fiscal year 2010.

Real Estate Taxes

Table 63: 2010 Stipends and Reimbursements

County	Assessor Training Stipend	Assessor Performance Stipends	CCAO Salary Reimbursement	County Treasurer Stipends	States Attorneys and Assistant States Attorneys Salaries	Sheriff's Stipends	Coroner's Stipends	Public Defenders	County Auditors
Adams	969.00	—	19,697.19	4,196.00	144,677.00	4,196.00	4,196.00	92,480.34	—
Alexander	323.00	—	10,740.71	4,196.00	113,461.00	4,196.00	4,196.00	17,959.15	—
Bond	323.00	—	17,744.40	4,196.00	113,461.00	4,196.00	4,196.00	—	—
Boone	2,907.00	7,500.00	23,271.17	4,196.00	156,733.42	4,196.00	4,196.00	90,953.80	—
Brown	969.00	1,875.00	9,191.39	4,196.00	115,460.00	4,196.00	4,196.00	—	—
Bureau	1,615.00	5,625.00	17,166.86	4,196.00	144,677.00	4,196.00	4,196.00	37,073.91	—
Calhoun	—	—	11,170.34	4,196.00	125,081.67	4,196.00	4,196.00	13,951.28	—
Carroll	646.00	—	15,975.90	4,196.00	113,461.00	4,196.00	4,196.00	24,274.69	—
Cass	323.00	1,875.00	17,047.77	4,196.00	122,916.08	4,196.00	4,196.00	43,239.96	—
Champaign	2,907.00	13,125.00	23,611.35	4,196.00	187,066.75	4,196.00	4,196.00	92,480.78	4,196.00
Christian	323.00	9,375.00	20,368.93	4,196.00	156,733.42	4,196.00	4,196.00	61,738.11	—
Clark	646.00	1,875.00	17,517.57	4,196.00	113,461.00	4,196.00	4,196.00	—	—
Clay	323.00	7,500.00	16,247.49	4,196.00	113,461.00	4,196.00	4,196.00	71,642.75	—
Clinton	2,907.00	13,125.00	21,404.70	4,196.00	165,941.75	4,196.00	4,196.00	92,480.34	—
Coles	1,292.00	—	19,642.04	4,196.00	164,533.42	4,196.00	4,196.00	89,102.94	—
Cook	16,953.00	—	—	4,196.00	212,108.00	4,196.00	—	106,767.29	—
Crawford	323.00	1,875.00	16,288.81	4,196.00	122,916.08	4,196.00	4,196.00	30,907.86	—
Cumberland	323.00	1,875.00	12,703.03	4,196.00	122,916.08	4,196.00	4,196.00	39,540.33	—
DeKalb	1,938.00	5,625.00	32,833.81	4,196.00	187,066.75	4,196.00	4,196.00	92,480.11	—
DeWitt	—	7,500.00	16,491.64	4,196.00	113,461.00	4,196.00	4,196.00	66,691.37	—
Douglas	2,261.00	1,875.00	15,574.03	4,196.00	122,916.08	4,196.00	4,196.00	31,832.82	—
DuPage	5,975.00	18,750.00	41,053.84	4,196.00	155,443.42	4,196.00	4,196.00	87,309.13	4,196.00
Edgar	323.00	3,750.00	16,256.90	4,196.00	113,461.00	4,196.00	4,196.00	50,439.24	—
Edwards	323.00	1,875.00	13,585.11	4,196.00	115,460.00	4,196.00	4,196.00	—	—
Effingham	2,261.00	—	19,083.26	4,196.00	144,677.00	4,196.00	4,196.00	89,097.28	—
Fayette	—	—	18,129.53	4,196.00	111,961.00	4,196.00	4,196.00	71,642.64	—
Ford	646.00	5,625.00	15,001.49	4,196.00	122,916.08	4,196.00	4,196.00	24,741.81	—
Franklin	646.00	—	16,665.79	4,196.00	144,677.00	4,196.00	4,196.00	55,572.06	—
Fulton	969.00	1,875.00	15,498.34	4,196.00	156,733.42	4,196.00	4,196.00	92,480.34	—
Gallatin	323.00	—	13,848.94	4,196.00	115,460.00	4,196.00	4,196.00	27,824.83	—
Greene	1,938.00	—	17,092.72	4,196.00	113,461.00	4,196.00	4,196.00	48,326.15	—
Grundy	—	1,875.00	26,729.51	4,196.00	156,733.42	4,196.00	4,196.00	78,941.49	—
Hamilton	—	—	11,862.67	4,196.00	115,460.00	4,196.00	4,196.00	27,824.83	—
Hancock	646.00	—	16,706.02	4,196.00	111,961.00	4,196.00	4,196.00	30,782.61	—
Hardin	323.00	—	8,344.07	4,196.00	125,081.67	4,196.00	4,196.00	55,791.06	—
Henderson	646.00	1,875.00	14,961.62	4,196.00	125,081.67	4,196.00	4,196.00	22,316.11	—
Henry	969.00	3,750.00	23,490.55	4,196.00	156,733.42	4,196.00	4,196.00	94,042.33	—
Iroquois	646.00	—	18,241.34	4,196.00	144,677.00	4,196.00	4,196.00	30,893.94	—
Jackson	1,292.00	—	19,053.68	4,196.00	187,066.75	4,196.00	4,196.00	92,480.11	—
Jasper	—	—	16,916.62	4,196.00	113,461.00	4,196.00	4,196.00	37,073.91	—
Jefferson	323.00	1,875.00	19,246.54	4,196.00	161,066.75	4,196.00	4,196.00	92,480.34	—
Jersey	969.00	5,625.00	18,574.30	4,196.00	111,961.00	4,196.00	4,196.00	28,934.72	—
Jo Daviess	323.00	3,750.00	18,585.49	4,196.00	111,961.00	4,196.00	4,196.00	32,746.57	—
Johnson	323.00	1,875.00	17,901.16	4,196.00	122,916.08	4,196.00	4,196.00	38,180.69	—
Kane	10,981.00	24,375.00	38,720.27	4,196.00	193,566.75	4,196.00	4,196.00	85,171.54	4,196.00
Kankakee	2,261.00	5,625.00	22,974.04	4,196.00	163,233.42	4,196.00	4,196.00	49,771.53	4,196.00
Kendall	3,068.00	7,500.00	21,340.70	4,196.00	144,677.00	4,196.00	4,196.00	92,480.34	—
Knox	1,938.00	—	18,433.19	4,196.00	144,677.00	4,196.00	4,196.00	92,480.78	—
Lake	16,150.00	24,375.00	49,417.16	4,196.00	150,677.00	4,196.00	4,196.00	92,480.11	—
LaSalle	1,615.00	3,750.00	27,361.15	4,196.00	144,677.00	4,196.00	4,196.00	57,236.95	4,196.00
Lawrence	—	—	10,597.48	4,196.00	122,916.08	4,196.00	4,196.00	37,073.91	—
Lee	969.00	3,750.00	21,382.38	4,196.00	165,941.75	4,196.00	4,196.00	36,176.81	—

Real Estate Taxes

Table 63: 2010 Stipends and Reimbursements

County	Assessor Training Stipend	Assessor Performance Stipends	CCAO Salary Reimbursement	County Treasurer Stipends	States Attorneys and Assistant States Attorneys Salaries	Sheriff's Stipends	Coroner's Stipends	Public Defenders	County Auditors
Livingston	1,615.00	5,625.00	21,676.77	4,196.00	161,608.42	4,196.00	4,196.00	92,480.11	—
Logan	969.00	—	14,271.54	4,196.00	156,733.42	4,196.00	4,196.00	47,358.29	—
Macon	2,907.00	3,750.00	19,994.23	4,196.00	156,733.42	4,196.00	4,196.00	89,096.50	4,196.00
Macoupin	969.00	7,875.00	17,543.19	4,196.00	144,677.00	4,196.00	4,196.00	88,217.80	—
Madison	11,951.00	—	30,464.41	4,196.00	193,566.75	4,196.00	4,196.00	92,480.34	4,196.00
Marion	1,292.00	1,875.00	16,918.17	4,196.00	156,733.42	4,196.00	4,196.00	92,480.34	—
Marshall	646.00	—	14,977.86	4,196.00	113,461.00	4,196.00	4,196.00	34,367.32	—
Mason	969.00	3,750.00	19,774.89	4,196.00	122,916.08	4,196.00	4,196.00	39,207.03	—
Massac	323.00	—	12,809.38	4,196.00	113,461.00	4,196.00	4,196.00	24,754.24	—
McDonough	1,615.00	—	15,788.33	4,196.00	151,877.00	4,196.00	4,196.00	102,747.28	—
McHenry	5,814.00	22,500.00	35,802.41	4,196.00	144,677.00	4,196.00	4,196.00	92,480.11	4,196.00
McLean	3,553.00	7,500.00	27,492.62	4,196.00	187,066.75	4,196.00	4,196.00	92,480.34	4,196.00
Menard	—	1,875.00	19,550.87	4,196.00	122,916.08	4,196.00	4,196.00	18,575.76	—
Mercer	969.00	3,750.00	16,282.58	4,196.00	113,461.00	4,196.00	4,196.00	56,252.82	—
Monroe	1,292.00	1,875.00	21,951.89	4,196.00	121,291.08	4,196.00	4,196.00	34,705.87	—
Montgomery	646.00	—	15,390.38	4,196.00	144,677.00	4,196.00	4,196.00	90,956.11	—
Morgan	323.00	1,875.00	20,056.96	4,196.00	149,177.00	4,196.00	4,196.00	56,237.95	—
Moultrie	646.00	7,500.00	16,165.07	4,196.00	122,916.08	4,196.00	4,196.00	46,322.98	—
Ogle	3,230.00	9,375.00	23,271.52	4,196.00	156,733.42	4,196.00	4,196.00	30,883.22	—
Peoria	2,584.00	7,500.00	25,109.55	4,196.00	156,733.42	4,196.00	4,196.00	37,073.91	4,196.00
Perry	—	—	15,116.39	4,196.00	111,961.00	4,196.00	4,196.00	55,572.06	—
Piatt	969.00	11,250.00	16,991.93	4,196.00	122,916.08	4,196.00	4,196.00	15,879.59	—
Pike	969.00	—	15,557.09	4,196.00	113,461.00	4,196.00	4,196.00	49,282.69	—
Pope	—	—	14,821.11	4,196.00	125,081.67	4,196.00	4,196.00	30,917.74	—
Pulaski	—	—	2,500.00	4,196.00	115,460.00	4,196.00	4,196.00	23,048.75	—
Putnam	323.00	—	16,411.12	4,196.00	115,460.00	4,196.00	4,196.00	22,133.18	—
Randolph	1,292.00	1,875.00	19,279.26	4,196.00	161,608.42	4,196.00	4,196.00	55,572.06	—
Richland	323.00	1,875.00	13,814.02	4,196.00	113,461.00	4,196.00	4,196.00	37,073.91	—
Rock Island	5,168.00	5,625.00	23,814.58	4,196.00	144,677.00	4,196.00	4,196.00	92,480.34	4,196.00
Saline	969.00	—	20,906.03	4,196.00	121,291.08	4,196.00	4,196.00	46,458.63	—
Sangamon	2,584.00	9,375.00	22,774.70	4,196.00	167,566.75	4,196.00	4,196.00	89,096.95	4,196.00
Schuyler	323.00	1,875.00	15,710.59	4,196.00	115,460.00	4,196.00	4,196.00	43,239.96	—
Scott	646.00	1,875.00	12,923.93	4,196.00	115,460.00	4,196.00	4,196.00	40,817.69	—
Shelby	1,292.00	—	18,824.86	4,196.00	121,291.08	4,196.00	4,196.00	47,839.50	—
St. Clair	5,814.00	—		4,196.00	164,533.42	4,196.00	4,196.00	16,722.28	4,196.00
Stark	—	1,875.00	14,142.59	4,196.00	115,460.00	4,196.00	4,196.00	14,876.13	—
Stephenson	2,584.00	5,625.00	22,098.74	4,196.00	144,677.00	4,196.00	4,196.00	92,480.11	—
Tazwell	4,199.00	5,625.00	23,440.52	4,196.00	151,877.00	4,196.00	4,196.00	89,097.50	4,196.00
Union	—	—	15,753.02	4,196.00	116,961.00	4,196.00	4,196.00	18,399.94	—
Vermillion	1,453.00	—	14,448.74	4,196.00	148,677.00	4,196.00	4,196.00	92,480.11	4,196.00
Wabash	—	—	12,548.76	4,196.00	113,461.00	4,196.00	4,196.00	37,073.91	—
Warren	—	—	15,530.77	4,196.00	122,916.08	4,196.00	4,196.00	43,239.96	—
Washington	969.00	3,750.00	16,827.09	4,196.00	122,916.08	4,196.00	4,196.00	31,832.82	—
Wayne	323.00	—	12,572.32	4,196.00	122,916.08	4,196.00	4,196.00	55,572.06	—
White	323.00	—	14,468.43	4,196.00	122,916.08	4,196.00	4,196.00	60,369.70	—
Whiteside	646.00	—	23,530.67	4,196.00	156,733.42	4,196.00	4,196.00	89,097.39	—
Will	10,013.00	22,500.00	36,245.61	4,196.00	144,677.00	4,196.00	4,196.00	92,480.11	4,196.00
Williamson	1,292.00	—	22,349.28	4,196.00	161,066.75	4,196.00	4,196.00	86,086.63	—
Winnebago	8,075.00	15,000.00	28,612.92	4,196.00	154,677.00	4,196.00	4,196.00	92,480.11	4,196.00
Woodford	1,938.00	5,625.00	17,543.19	4,196.00	144,677.00	4,196.00	4,196.00	30,747.58	—
Total	189,917.00	382,875.00	1,906,595.87	427,992.00	14,066,999.51	427,992.00	423,796.00	5,699,999.70	71,332.00

Real Estate Taxes

Real Estate Transfer Tax Stamps

Statutory Reference
35 ILCS 200/31-1 to 31-70

Definition
The tax is imposed on the privilege of transferring title to real estate or a beneficial interest in a land trust located in Illinois.

The recorder of deeds or registrar of titles of the county where the property is located collects the tax through the sale of revenue stamps. The county purchases the stamps from the Department of Revenue.

The state rate is 50 cents for each $500 of value. Counties and other units of government may also impose an additional real estate transfer tax. If the property transferred remains subject to an existing mortgage, only the owner's equity (not the amount of the mortgage outstanding) is included in the base for computing the tax.

Table 64: Real Estate Transfer Tax Rate History

Effective date	Rate
January 1, 1968	50 cents per $500 of value*
May 17, 1979 (state)	25 cents per $500 of value*
May 17, 1979 (counties)	25 cents per $500 of value*
September 15, 1989 (state)	50 cents per $500 of value*
September 15, 1989 (counties)	25 cents per $500 of value*

*or fraction thereof

Table 65: Real Estate Transfer Tax Stamps Collections

Years	Millions
2000	$57.7
2001	$59.6
2002	$63.0
2003	$72.4
2004	$85.9
2005	$108.5
2006	$137.8
2007	$124.5
2008	$98.5
2009	$58.5
2010	$55.7

Distribution
Collections are deposited as follows: 50 percent into the Illinois Affordable Housing Trust Fund; 35 percent into the Open Space Lands Acquisition and Development Fund; and 15 percent into the Natural Areas Acquisition Fund.

Real Estate Taxes

Table 66: Real Estate Stamp Sales by County

County	FY 07	FY 08	FY 09	FY 10
Adams	250,000	225,000	150,000	225,000
Alexander	13,670	13,749	4,042	12,196
Bond	45,818	53,485	34,920	44,150
Boone	479,775	240,000	150,000	100,000
Brown	17,716	16,340	24,762	16,657
Bureau	120,000	119,931	120,000	60,000
Calhoun	18,028	22,575	12,108	10,848
Carroll	63,320	63,250	39,013	54,586
Cass	40,055	30,833	28,125	25,825
Champaign	878,200	950,000	600,000	600,000
Christian	90,000	90,000	90,000	90,000
Clark	56,680	26,825	36,753	42,900
Clay	30,188	39,036	23,333	25,858
Clinton	69,897	90,000	79,859	110,000
Coles	180,000	90,000	180,000	90,000
Cook	48,831,961	37,747,007	17,286,498	17,575,702
Crawford	37,659	37,900	32,115	33,775
Cumberland	30,875	23,400	26,500	19,500
DeKalb	760,000	600,000	200,000	200,000
DeWitt	83,559	50,700	41,896	63,609
Douglas	72,305	70,783	29,195	53,175
DuPage	9,600,000	7,200,000	3,600,000	4,000,000
Edgar	52,655	50,075	41,330	37,175
Edwards	11,532	8,050	8,565	6,985
Effingham	100,378	99,590	105,820	105,823
Fayette	68,260	49,285	34,495	42,115
Ford	50,505	57,787	44,473	42,658
Franklin	80,000	55,000	60,000	60,000
Fulton	100,000	150,000	105,000	50,000
Gallatin	22,050	12,000	8,150	7,650
Greene	52,000	62,168	28,000	45,000
Grundy	400,000	500,000	100,000	200,000
Hamilton	18,155	21,360	15,610	17,155
Hancock	57,978	59,863	37,855	42,414
Hardin	9,104	6,394	5,261	4,423
Henderson	23,865	17,450	32,358	42,215
Henry	159,725	148,020	120,240	108,435
Iroquois	98,000	196,000	86,000	70,000
Jackson	139,940	140,000	70,000	70,000
Jasper	31,858	15,605	17,265	19,634
Jefferson	120,000	80,000	70,000	60,000
Jersey	95,000	80,000	38,000	41,000
JoDaviess	153,347	159,140	43,970	110,585
Johnson	32,796	24,000	19,932	26,873
Kane	4,815,309	3,216,733	2,003,130	1,525,702
Kankakee	540,000	360,000	300,000	180,000
Kendall	1,946,699	999,899	558,010	379,931
Knox	145,000	130,000	100,000	120,000
Lake	440,000	529,570	199,939	2,100,000
LaSalle	7,110,000	5,400,000	3,400,000	200,000
Lawrence	24,192	25,738	37,730	17,258
Lee	122,800	136,600	65,100	124,350
Livingston	130,000	135,000	80,000	105,000
Logan	90,000	80,000	60,000	60,000
Macon	360,000	320,000	280,000	200,000
Macoupin	123,350	130,708	296,150	87,250
Madison	1,160,000	960,000	720,000	720,000
Marion	75,000	65,000	70,000	65,000
Marshall	47,935	59,578	36,960	31,850
Mason	54,350	30,650	29,250	20,600
Massac	24,778	24,323	22,198	32,258
McDonough	90,000	114,001	69,994	84,238
McHenry	2,600,000	1,600,000	900,000	800,000
McLean	927,432	757,751	585,795	633,708
Menard	70,820	16,395	42,910	52,020
Mercer	55,000	50,000	45,000	55,000
Monroe	179,641	119,943	119,875	140,000
Montgomery	99,762	99,896	66,667	100,000
Morgan	80,000	100,000	110,000	90,000
Moultrie	53,203	44,792	50,213	38,430
Ogle	309,100	237,250	118,350	122,500
Peoria	882,400	745,400	593,800	369,650
Perry	37,225	69,725	34,500	24,050
Piatt	89,515	39,602	74,638	28,948
Pike	83,885	109,953	65,858	53,788
Pope	10,270	12,248	8,938	7,435
Pulaski	6,954	11,422	5,201	2,588
Putnam	30,830	19,710	8,670	21,025
Randolph	60,305	62,000	51,000	48,000
Richland	31,809	26,962	27,912	23,891
Rock Island	480,000	360,000	240,000	360,000
St. Clair	1,168,856	61,728	26,520	640,544
Saline	61,010	839,782	583,317	51,603
Sangamon	835,008	27,238	26,705	653,458
Schuyler	20,543	16,055	14,413	17,695
Scott	17,568	62,400	53,183	11,420
Shelby	61,430	962,739	569,887	56,803
Stark	29,201	19,617	22,134	18,427
Stephenson	170,435	135,351	88,922	99,540
Tazewell	500,000	450,000	400,000	350,000
Union	31,875	34,733	22,104	37,158
Vermilion	159,000	208,000	147,500	123,000
Wabash	21,170	30,945	22,765	16,090
Warren	51,678	54,286	52,855	44,876
Washington	42,370	73,238	43,775	31,088
Wayne	34,820	42,485	32,595	33,157
White	32,453	34,005	23,010	34,215
Whiteside	175,000	167,000	155,000	120,000
Will	6,932,463	5,129,258	2,000,000	1,996,302
Williamson	220,000	165,427	133,216	99,836
Winnebago	1,400,001	1,000,000	600,000	500,231
Woodford	166,953	149,783	113,360	120,326
Total	$99,166,243	$76,657,513	$40,490,485	$38,744,151

Note: Due to a lapse in time between real estate stamp sales and collections, stamp sales figures do not match stamp collection figures.

* Totals may not balance due to rounding.

Disbursements to Local Governments

Table 67: Taxes Disbursed to Local Governments

	Section 1: Taxes Collected for Local Governments[1]	FY2008	FY2009	FY2010
	Automobile Renting Occupation and Use Taxes			
	1 County Automobile Renting Tax	$52,966	$49,161	227,939
	2 MPEA Automobile Renting Tax	$30,220,470	$25,922,926	25,745,462
	3 Municipal Automobile Renting Tax	$6,063,187	$5,579,836	5,206,399
A	**Total Automobile Renting Occupation and Use Taxes**	**$36,336,623**	**$31,551,923**	**$31,179,800**
B	**Chicago Soft Drink Tax**	**$8,507,674**	**$8,494,068**	**8,206,740**
C	**County Motor Fuel Tax**	**$33,653,378**	**$31,377,512**	**31,034,198**
D	**County Water Commission Tax[2]**	**$35,884,092**	**$31,795,337**	**28,909,180**
	Home Rule and Non-home Rule Taxes[3]			
	1 Chicago Home Rule Vehicle Use Tax	$29,636,572	$22,517,224	20,050,586
	2 County Home Rule	$318,946,152	$589,421,982	672,347,583
	3 Municipal Home Rule	$708,716,422	$708,906,831	704,527,992
	4 Municipal Non-home Rule	$79,709,545	$89,962,231	87,051,584
E	**Total Home Rule and Non-home Rule Taxes**	**$1,137,008,691**	**$1,410,808,267**	**$1,483,977,745**
	Hotel Taxes			
	1 Illinois Sports Facilities Tax[4]	$38,333,208	$32,240,025	
	2 MPEA Hotel Tax	$43,036,113	$42,753,678	33,544,360
	3 Municipal Hotel Tax (Chicago)	$19,365,136	$19,384,238	
F	**Total Hotel Taxes**	**$100,734,457**	**$94,377,941**	**$33,544,360**
	Mass Transit District Sales and Use Taxes			
	1 RTA	$607,937,422	$818,099,644	884,901,978
	2 Counties share of RTA	-	$107,125,141	101,396,816
	3 RTA Public Transportation Tax (Old RTA)	-	-	$5,081
	4 MED	$28,542,607	$28,010,778	27,690,212
	5 MED Fee[5]	$486,144	$432,587	415,889
G	**Total Mass Transit District Sales and Use Taxes**	**$636,966,173**	**$953,668,151**	**$1,014,409,976**
H	**Metro-East Park and Recreation District Tax**	**$4,287,968**	**$4,197,043**	**4,145,559**
I	**Municipal Business District Tax**	**$2,450,235**	**$6,386,963**	**7,785,788**
J	**MPEA Food and Beverage Tax**	**$32,824,861**	**$32,010,932**	**31,120,162**
K	**Municipal Simplified Telecommunication Tax**	**$288,596,324**	**$296,678,972**	**291,294,123**
L	**Tennessee Valley Authority (TVA)**	**$264,940**	**$259,845**	**$0**
M	**Special County ROT for Public Safety**	**$77,412,415**	**$78,883,238**	**74,866,861**
N	**County School Facility Occupation Tax**	**-**	**$4,454,176**	**10,878,691**
O	**Flood Prevention Occupation Tax**	**-**	**$2,283,764**	**10,570,458**
	Total Section 1: Taxes Collected for Local Governments (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)	**$2,394,927,832**	**$2,987,228,131**	**$3,061,923,642**

Disbursements to Local Governments

Table 67: Taxes Disbursed to Local Governments (continued)

Section 2: Revenue-sharing with Local Governments	FY2008	FY2009	FY2010
Gaming Taxes			
1 Charitable Games	$122,027	$162,157	178,328
2 Pull Tabs and Jar Games	$1,083,551	$991,791	889,638
A Total Gaming Taxes	**$1,205,578**	**$1,153,948**	**$1,067,966**
Fund Transfers to Local Governments			
1 Total Income Tax (LGDF)	**$1,207,748,411**	**$1,118,193,676**	**$985,442,038**
2 Local Share of Use Tax (State and Local Sales Tax Reform Fund)			
Build Illinois	$37,800,000	$37,800,000	$37,800,000
City of Chicago (Chicago Use Tax)	$51,104,002	$51,804,328	$45,713,144
Metro-East Public Transportation Fund	$1,533,120	$2,073,778	$1,371,394
Local Use Tax (subsequently deposited into the LGDF)	$139,487,777	$142,508,168	$120,824,610
RTA Occupation and Use Tax Replacement Fund	$25,552,001	$26,217,957	$23,059,313
Total Local Share of Use Tax	**$255,476,900**	**$260,404,232**	**$228,768,461**
3 Sales Tax Transfers for Local Transportation			
Public Transportation Fund	$203,742,794	$261,438,213	$280,480,400
Downstate Public Transportation Fund(6)	$86,197,524	$152,457,440	$165,683,700
Metro-East Public Transportation Fund(6)	$9,662,438	-	$0
Total Sales Tax Transfers for Local Transportation	**$299,602,756**	**$413,895,653**	**$446,164,100**
B Total Fund Transfers to Local Governments	**$1,762,828,067**	**$1,792,493,561**	**$1,660,374,599**
Local Share of Sales and Use Taxes			
1 County Share of State Taxes(2)	$55,131,919	$51,083,867	$44,646,265
2 Countywide Share of State Taxes(2)	$217,023,272	$205,878,740	$191,893,851
3 Municipal Share of State Taxes(2)	$1,588,407,436	$1,518,316,057	$1,429,537,554
4 RTA Share of State Taxes(2)	$125,434,378	$115,262,052	$106,869,481
C Total Local Share of Sales and Use Taxes	**$1,985,997,004**	**$1,890,540,716**	**$1,772,947,151**
D Replacement Taxes	**$1,560,654,210**	**$1,368,152,397**	**$1,136,003,715**
E Tax Increment Financing Districts	**$20,085,134**	**$19,513,393**	**$17,561,987**
Total Section 2: Revenue-sharing with Local Governments (A+B+C+D+E)	**$5,330,769,992**	**$5,071,854,014**	**$4,587,955,418**
Disbursements Grand Total (Section 1 + Sections 2)	**$7,725,697,824**	**$8,059,622,145**	**$7,649,879,060**

Table 67 Footnotes

(1) The amount disbursed may not agree with collection figures reported in Table 1 because of rounding, interest, advanced payments,statutory administrative fees, or disbursements made in a different fiscal year than they were collected.
(2) Excludes hardship refunds.
(3) Amounts include any interest or advance payments.
(4) Payments exclude $8 million dollars advance to the authority from the General Revenue Fund.
(5) Imposed July 1, 2004.
(6) Beginning July 1, 2008, the Metro-East Public Transportation Fund is included in the Downstate Public Transportation Fund.

Disbursements to Local Governments

Automobile Renting Occupation and Use Taxes

Statutory References

County Automobile Renting Occupation Tax 55 ILCS 5/5-1032; County Automobile Renting Use Tax, 55 ILCS 5/5-1033; Metro-East Mass Transit District (MED) Automobile Renting Occupation Tax, 70 ILCS 3610/5.02; Metro-East Mass Transit District (MED) Automobile Renting Use Tax, 70 ILCS 3610/5.02; Metropolitan Pier and Exposition Authority (MPEA) Automobile Renting Occupation Tax, 70 ILCS 210/13(d); Metropolitan Pier and Exposition Authority (MPEA) Automobile Renting Use Tax, 70 ILCS 210/13(e); Municipal Automobile Renting Occupation Tax, 65 ILCS 5/8-11-7; Municipal Automobile Renting Use Tax, 65 ILCS 5/8-11-8; Regional Transportation Authority (RTA) Automobile Renting Occupation Tax, 70 ILCS 3615/4.03.1; Regional Transportation Authority (RTA) Automobile Renting Use Tax, 70 ILCS 3615/4.03.1

Definition

Local governments may impose automobile renting taxes on the same base as that used for the state automobile renting occupation and use taxes.

County and municipal governments and the Metro-East Mass Transit District (MED) may impose taxes of up to 1 percent.

The Regional Transportation Authority (RTA) may levy such taxes at a rate not to exceed 1 percent in Cook County or 0.25 percent in DuPage, Kane, Lake, McHenry, and Will counties.

The Metropolitan Pier and Exposition Authority (MPEA) imposes a 6 percent tax on automobiles rented within the corporate boundaries of Cook County.

Local occupation and use taxes on automobile rentals were authorized in 1982. The MPEA automobile renting tax became effective October 1, 1992.

Distribution

Collections, minus an administrative fee of 1.6 percent for municipalities and 2 percent for counties, are distributed monthly to municipalities and counties. Collections are certified to the State Treasurer for distribution to the MPEA; no administrative fee is retained.

Chicago Home Rule Municipal Soft Drink Retailers' Occupation Tax

Statutory Reference

65 ILCS 5/8-11-6b

Definition

The Chicago Home Rule Municipal Soft Drink Occupation Tax is imposed on persons who sell canned or bottled soft drinks at retail in Chicago. "Soft drinks" include (but are not limited to) soda water, carbonated water, colas, and drinks containing less than 50 percent natural fruit or vegetable juice.

Effective April 1, 1994, the rate is 3 percent of gross receipts from soft drinks sold at retail.

Distribution

Collections, minus a 2 percent administrative fee, are distributed monthly to Chicago based on sales of soft drinks occurring in the municipality.

County Motor Fuel Tax

Statutory Reference

55 ILCS 5/5-1035.1

Definition

DuPage, Kane, and McHenry counties may impose a tax on the retail sale of motor fuel at a rate not exceeding 4 cents per gallon. DuPage and McHenry counties levy the tax at the maximum rate, while Kane County imposes the tax at 2 cents per gallon.

The County Motor Fuel Tax Law was enacted in 1989. DuPage County approved its ordinance in January 1990, Kane County in June 1991, and McHenry County in August 1991.

Distribution

Collections and earned interest, minus an administrative fee not to exceed 2 percent of the previous year's receipts, are distributed monthly to the three counties imposing the tax.

Disbursements to Local Governments

DuPage Water Commission Taxes

Statutory Reference
70 ILCS 3720/4

Definition
The DuPage Water Commission Tax of 0.25 percent is imposed on sales of general merchandise within the boundaries serviced by the DuPage Water Commission (most of DuPage County and certain municipalities serviced by the Commission in Cook and Will Counties). A "use" tax is also imposed at the same rate.

Legislation creating water commission districts became effective in 1985. DuPage County imposed its water commission tax on July 1, 1986.

Distribution
Collections are distributed monthly to the DuPage Water Commission.

Home Rule and Non-home Rule Sales and Use Taxes

Statutory References
Home Rule County Retailers' Occupation Tax, 55 ILCS 5/5-1006; Home Rule County Service Occupation Tax, 55 ILCS 5/5-1007; Home Rule Municipal Retailers' Occupation Tax, 65 ILCS 5/8-11-1 and Non-home Rule Municipal Retailers' Occupation Tax, 65 ILCS 5/8-11-1.6; Home Rule Municipal Service Occupation Tax, 65 ILCS 5/8-11-5

Definition
Home rule units of local government are authorized to impose a home rule sales tax (in 0.25 percent increments) to be collected by the department. The tax is imposed on the same general merchandise base as the state sales tax, excluding titled or registered tangible personal property (such as vehicles, watercraft, aircraft, trailers, and mobile homes), and qualifying food, drugs and medical appliances.

Certain non-home rule units of local government are authorized to impose a non-home rule sales tax (in 0.25 percent increments) to be collected by the department. The tax is imposed on the same general merchandise base as the state sales tax, excluding titled or registered tangible personal property (such as vehicles, watercraft, aircraft, trailers, and mobile homes), and qualifying food, drugs and medical appliances.

The department administers the 1 percent Chicago Home Rule Use Tax on automobiles and other titled or registered items sold by dealers located in the counties of Cook, Kane, Lake, McHenry, DuPage, and Will selling items that will be registered to an address within the corporate limits of Chicago.

Before Illinois Sales Tax Reform, most municipalities imposing a home rule sales tax did so at a 1 percent rate. The department did not collect these sales taxes.

New home rule provisions became effective with the enactment of Sales Tax Reform. The department began collecting home rule sales taxes on September 1, 1990. Effective September 1, 1991, home rule units could no longer impose a sales tax on qualifying food, drugs, and medical appliances. However, home rule units could continue to impose and collect their own excise taxes on utilities, hotels and motels, real estate transfers, restaurants, alcohol and cigarettes, and use tax on titled or registered tangible personal property such as vehicles, watercraft, aircraft, trailers, and mobile homes.

In FY 92, the department began administering the 1 percent Chicago Home Rule Use Tax on automobiles and other titled items. The department began administering non-home rule sales tax on January 1, 1994.

Distribution
Collections are distributed monthly to the units of local government imposing the tax based on sales occurring within the local government's boundaries. (Chicago Home Rule Use Tax collections, minus a 2 percent administrative fee, are distributed to Chicago.)

Disbursements to Local Governments

Table 68: 2010 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements

Municipality	Net Collected	Interest	Advanced Payment	Total
Municipal Home Rule				
Addison	$4,212,671.53	$2,389.48	$14,462.68	$4,229,523.69
Algonquin	$3,443,033.68	$1,894.46	$0.00	$3,444,928.14
Alsip	$1,569,421.90	$920.14	$0.00	$1,570,342.04
Alton	$3,047,791.92	$1,365.34	$0.00	$3,049,157.26
Arlington Heights	$5,049,098.41	$2,657.82	$0.00	$5,051,756.23
Aurora	$16,782,510.46	$9,222.17	$0.00	$16,791,732.63
Bannockburn	$191,550.47	$58.22	$0.00	$191,608.69
Batavia	$0.00	$0.00	$0.00	$0.00
Bedford Park	$2,550,820.64	$1,513.19	$0.00	$2,552,333.83
Belleville	$2,194,689.04	$1,222.69	$7,046.24	$2,202,957.97
Bellwood	$870,331.86	$491.05	$0.00	$870,822.91
Benton	$495,912.18	$263.89	$0.00	$496,176.07
Berkeley	$123,072.46	$67.58	$0.00	$123,140.04
Berwyn	$1,722,128.97	$947.87	$0.00	$1,723,076.84
Bloomingdale	$2,811,858.32	$1,512.78	$0.00	$2,813,371.10
Bloomington	$13,615,601.64	$7,608.61	$95,255.19	$13,718,465.44
Bolingbrook	$12,081,611.27	$6,701.51	$0.00	$12,088,312.78
Bridgeview	$2,837,926.93	$1,651.62	$0.00	$2,839,578.55
Buffalo Grove	$2,864,805.11	$1,653.46	$0.00	$2,866,458.57
Burbank	$1,838,711.70	$978.52	$0.00	$1,839,690.22
Burnham	$64,556.48	$38.27	$0.00	$64,594.75
Cahokia	$655,720.28	$381.65	$0.00	$656,101.93
Calumet City	$3,525,220.36	$1,951.89	$0.00	$3,527,172.25
Calumet Park	$553,911.70	$312.19	$0.00	$554,223.89
Carbondale	$6,345,579.22	$3,435.44	$115,294.57	$6,464,309.23
Carlock	$14,769.04	$8.46	$0.00	$14,777.50
Carol Stream	$1,781,517.72	$1,010.48	$0.00	$1,782,528.20
Carpentersville	$2,752,256.48	$1,550.04	$0.00	$2,753,806.52
Carterville	$268,217.67	$148.47	$0.00	$268,366.14
Champaign	$13,791,241.69	$7,588.50	$0.00	$13,798,830.19
Channahon	$7,468,698.85	$4,031.03	$102,046.96	$7,574,776.84
Chicago	$192,446,496.83	$108,268.91	$0.00	$192,554,765.74
Chicago Heights	$1,001,919.12	$577.95	$0.00	$1,002,497.07
Chicago Ridge	$2,107,043.53	$1,126.14	$0.00	$2,108,169.67
Christopher	$146,097.71	$80.70	$0.00	$146,178.41
Cicero	$5,170,745.24	$2,722.55	$0.00	$5,173,467.79
Collinsville	$3,616,681.44	$2,027.09	$0.00	$3,618,708.53
Country Club Hills	$1,106,042.74	$618.16	$0.00	$1,106,660.90
Countryside	$1,474,626.83	$602.08	$0.00	$1,475,228.91
Crainville	$142,558.70	$79.36	$0.00	$142,638.06
Crystal Lake	$4,521,820.61	$2,499.40	$0.00	$4,524,320.01
Danville	$4,395,414.23	$2,451.76	$0.00	$4,397,865.99
Darien	$1,427,836.86	$809.95	$0.00	$1,428,646.81
Decatur	$9,951,617.01	$5,573.08	$8,889.31	$9,966,079.40
Deerfield	$3,440,549.10	$2,012.22	$0.00	$3,442,561.32
DeKalb	$6,517,703.30	$3,497.54	$92,072.16	$6,613,273.00
Des Plaines	$4,847,386.54	$2,726.57	$0.00	$4,850,113.11
Dolton	$481,577.46	$270.57	$0.00	$481,848.03
Downers Grove	$5,407,440.30	$3,035.47	$0.00	$5,410,475.77
DuQuoin	$1,048,774.71	$557.04	$0.00	$1,049,331.75

Disbursements to Local Governments

Table 68: 2010 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements

Municipality	Net Collected	Interest	Advanced Payment	Total
Municipal Home Rule				
East Dundee	$1,111,241.16	$594.51	$0.00	$1,111,835.67
East Hazelcrest	$25,649.30	$11.80	$0.00	$25,661.10
East St. Louis	$918,859.83	$509.21	$0.00	$919,369.04
Elgin	$4,598,605.84	$2,573.69	$0.00	$4,601,179.53
Elk Grove Village	$5,279,459.47	$3,042.94	$0.00	$5,282,502.41
Elmhurst	$3,567,975.09	$1,933.93	$6,926.61	$3,576,835.63
Elmwood Park	$725,027.05	$396.15	$0.00	$725,423.20
Elwood	$158,613.56	$95.28	$0.00	$158,708.84
Evanston	$5,447,007.50	$3,003.89	$0.00	$5,450,011.39
Evergreen Park	$1,825,849.00	$1,003.66	$0.00	$1,826,852.66
Fairview Heights	$3,472,643.00	$1,864.62	$0.00	$3,474,507.62
Flora	$255,852.14	$142.77	$0.00	$255,994.91
Forest View	$361,585.45	$205.85	$0.00	$361,791.30
Freeport	$1,671,779.55	$705.08	$0.00	$1,672,484.63
Galesburg	$3,418,495.76	$1,893.74	$9,414.39	$3,429,803.89
Glen Ellyn	$1,260,572.72	$385.86	$0.00	$1,260,958.58
Glendale Heights	$3,063,004.63	$1,594.25	$0.00	$3,064,598.88
Glenview	$5,894,339.70	$3,292.46	$0.00	$5,897,632.16
Granite City	$2,683,420.45	$1,448.51	$0.00	$2,684,868.96
Gurnee	$4,142,042.39	$2,297.85	$0.00	$4,144,340.24
Hanover Park	$1,670,168.76	$906.27	$32,131.32	$1,703,206.35
Harvey	$773,384.94	$438.34	$0.00	$773,823.28
Harwood Heights	$709,146.29	$353.75	$0.00	$709,500.04
Hazel Crest	$301,467.18	$174.51	$0.00	$301,641.69
Herrin	$1,188,135.31	$657.74	$0.00	$1,188,793.05
Highland Park	$3,945,659.09	$2,243.84	$0.00	$3,947,902.93
Highwood	$568,362.72	$323.92	$0.00	$568,686.64
Hillside	$1,252,285.40	$693.00	$0.00	$1,252,978.40
Hoffman Estates	$3,431,923.63	$1,938.48	$15,354.70	$3,449,216.81
Homer Glen	$1,492,623.66	$470.89	$0.00	$1,493,094.55
Illinois	$0.00	$0.00	$0.00	$0.00
Jacksonville	$1,734,060.43	$962.83	$0.00	$1,735,023.26
Joliet	$14,788,760.09	$8,187.48	$0.00	$14,796,947.57
Lake Bluff	$632,846.96	$332.19	$0.00	$633,179.15
Lake Forest	$625,126.89	$361.64	$0.00	$625,488.53
Lake In The Hills	$708,497.35	$388.56	$0.00	$708,885.91
Lansing	$1,499,362.76	$846.22	$0.00	$1,500,208.98
Lincolnwood	$2,332,449.72	$1,317.53	$0.00	$2,333,767.25
Manhattan	$158,893.52	$88.59	$0.00	$158,982.11
Marion	$5,647,980.81	$3,164.09	$6,812.04	$5,657,956.94
Markham	$663,071.43	$381.84	$0.00	$663,453.27
Mascoutah	$68,628.31	$38.00	$0.00	$68,666.31
McCook	$230,734.57	$114.11	$0.00	$230,848.68
Moline	$6,671,398.04	$3,495.16	$0.00	$6,674,893.20
Monee	$286,534.38	$178.87	$0.00	$286,713.25
Monmouth	$674,374.24	$368.29	$3,070.17	$677,812.70
Morton Grove	$2,174,149.54	$1,233.73	$0.00	$2,175,383.27
Mount Prospect	$4,167,585.95	$2,271.68	$35,950.54	$4,205,808.17
Mount Vernon	$3,497,483.77	$1,911.62	$0.00	$3,499,395.39
Mundelein	$3,056,075.61	$1,711.27	$0.00	$3,057,786.88

Disbursements to Local Governments

Table 68: 2010 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements

Municipality	Net Collected	Interest	Advanced Payment	Total
Municipal Home Rule				
Murphysboro	$924,631.54	$513.55	$11,509.28	$936,654.37
Nauvoo	$43,146.51	$27.25	$0.00	$43,173.76
New Lenox	$1,786,361.69	$558.27	$0.00	$1,786,919.96
Niles	$8,236,240.86	$4,551.03	$0.00	$8,240,791.89
Normal	$6,629,700.63	$3,629.05	$0.00	$6,633,329.68
Norridge	$4,186,127.34	$2,257.68	$1,656.28	$4,190,041.30
Northbrook	$4,438,142.70	$2,385.85	$0.00	$4,440,528.55
Northlake	$2,142,020.34	$1,205.62	$2,178.61	$2,145,404.57
Oak Lawn	$2,323,290.48	$1,288.03	$0.00	$2,324,578.51
Oak Park	$2,072,075.88	$1,124.24	$0.00	$2,073,200.12
Oakbrook Terrace	$1,373,868.50	$780.32	$0.00	$1,374,648.82
Orland Park	$8,918,212.71	$4,904.50	$0.00	$8,923,117.21
Oswego	$0.00	$0.00	$0.00	$0.00
Palatine	$3,981,762.34	$2,235.28	$0.00	$3,983,997.62
Park City	$246,061.21	$142.04	$0.00	$246,203.25
Park Ridge	$1,335,515.71	$726.11	$0.00	$1,336,241.82
Pekin	$3,842,019.55	$2,138.52	$0.00	$3,844,158.07
Peoria	$21,028,325.92	$11,603.38	$0.00	$21,039,929.30
Peoria Heights	$455,163.42	$259.66	$0.00	$455,423.08
Peru	$1,737,387.20	$961.62	$0.00	$1,738,348.82
Plainfield	$2,805,135.42	$1,536.83	$0.00	$2,806,672.25
Posen	$79,950.68	$43.09	$0.00	$79,993.77
Quincy	$8,389,783.67	$4,608.89	$18,591.02	$8,412,983.58
Rantoul	$795,835.77	$452.51	$0.00	$796,288.28
Rock Island	$1,290,417.20	$733.44	$902.84	$1,292,053.48
Rolling Meadows	$2,010,631.35	$1,148.72	$0.00	$2,011,780.07
Romeoville	$3,342,597.19	$1,685.68	$0.00	$3,344,282.87
Rosemont	$2,924,249.42	$1,665.85	$0.00	$2,925,915.27
Round Lake Beach	$1,099,210.73	$603.28	$0.00	$1,099,814.01
Sauget	$47,811.09	$27.92	$0.00	$47,839.01
Schaumburg	$17,596,384.02	$9,679.48	$0.00	$17,606,063.50
Schiller Park	$962,341.84	$581.84	$0.00	$962,923.68
Sesser	$96,819.85	$51.77	$0.00	$96,871.62
Sherman	$79,761.25	$43.30	$0.00	$79,804.55
Skokie	$9,161,482.59	$4,920.45	$0.00	$9,166,403.04
South Barrington	$596,776.61	$311.56	$0.00	$597,088.17
South Holland	$507,626.96	$284.31	$0.00	$507,911.27
Springfield	$25,817,061.20	$13,654.78	$0.00	$25,830,715.98
St Charles	$5,171,958.15	$2,846.43	$0.00	$5,174,804.58
Stickney	$261,732.65	$147.44	$0.00	$261,880.09
Stone Park	$238,327.32	$135.72	$0.00	$238,463.04
Streamwood	$2,321,433.02	$1,262.43	$0.00	$2,322,695.45
Sycamore	$12,198,237.69	$6,891.58	$412,381.37	$12,617,510.64
Tilton	$337,777.43	$193.15	$0.00	$337,970.58
Tuscola	$433,633.80	$241.34	$0.00	$433,875.14
University Park	$321,410.47	$165.19	$0.00	$321,575.66
Urbana	$3,152,603.73	$1,777.94	$4,118.65	$3,158,500.32
Volo	$450,010.03	$274.61	$0.00	$450,284.64
Warrenville	$1,497,697.09	$831.05	$0.00	$1,498,528.14
Washington	$1,951,657.00	$1,110.00	$18,637.77	$1,971,404.77

Disbursements to Local Governments

Table 68: 2010 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements

Municipality	Net Collected	Interest	Advanced Payment	Total
Municipal Home Rule				
Watseka	$1,162,298.89	$646.02	$0.00	$1,162,944.91
Waukegan	$5,122,865.33	$2,834.62	$0.00	$5,125,699.95
West Chicago	$1,430,228.06	$831.01	$0.00	$1,431,059.07
West City	$635,988.06	$358.74	$0.00	$636,346.80
West Dundee	$2,801,508.19	$1,476.70	$0.00	$2,802,984.89
West Frankfort	$644,010.08	$354.14	$0.00	$644,364.22
Westmont	$1,172,869.82	$656.76	$0.00	$1,173,526.58
Wheaton	$3,582,005.58	$1,954.66	$0.00	$3,583,960.24
Wheeling	$3,277,237.87	$1,864.59	$0.00	$3,279,102.46
Wilmette	$510,279.77	$283.86	$0.00	$510,563.63
Woodridge	$1,484,031.31	$797.16	$0.00	$1,484,828.47
Total	$683,074,497.89	$376,924.69	$1,014,702.70	$684,466,125.28
County Home Rule				
Cook	$648,920,626.02	$583,900.00	$22,843,057.09	$672,347,583.11
Municipal Non-Home Rule				
Arcola	$89,983.11	$96.37	$0.00	$90,079.48
Batavia	$1,628,519.22	$1,723.50	$0.00	$1,630,242.72
Beecher	$142,072.80	$151.82	$0.00	$142,224.62
Bensenville	$2,934,502.95	$3,093.83	$0.00	$2,937,596.78
Broadview	$1,372,930.00	$1,517.03	$0.00	$1,374,447.03
Brookfield	$475,885.46	$510.89	$0.00	$476,396.35
Burr Ridge	$274,913.63	$288.99	$0.00	$275,202.62
Canton	$570,468.16	$604.80	$0.00	$571,072.96
Carbon Cliff	$30,124.43	$33.08	$0.00	$30,157.51
Carthage	$100,646.94	$108.88	$0.00	$100,755.82
Central City	$38,640.52	$40.46	$0.00	$38,680.98
Charleston	$668,445.44	$721.76	$0.00	$669,167.20
Chillicothe	$197,750.78	$211.20	$0.00	$197,961.98
Clinton	$309,024.31	$336.85	$0.00	$309,361.16
Colona	$72,620.50	$81.88	$0.00	$72,702.38
Dixon	$742,066.24	$801.56	$0.00	$742,867.80
East Dubuque	$121,043.35	$131.26	$0.00	$121,174.61
East Moline	$432,974.64	$464.33	$0.00	$433,438.97
East Peoria	$4,873,239.47	$5,332.81	$0.00	$4,878,572.28
Forest Park	$915,063.09	$993.41	$0.00	$916,056.50
Forsyth	$2,106,489.23	$2,201.65	$0.00	$2,108,690.88
Galena	$730,611.07	$764.56	$0.00	$731,375.63
Geneseo	$83,695.87	$81.08	$0.00	$83,776.95
Geneva	$1,916,497.70	$2,012.49	$0.00	$1,918,510.19
Greenup	$72,405.81	$75.19	$0.00	$72,481.00
Greenville	$268,861.58	$286.24	$0.00	$269,147.82
Havana	$315,438.20	$362.58	$0.00	$315,800.78
Highland	$1,309,119.10	$1,414.87	$0.00	$1,310,533.97
Highwood	$1,676.74	$4.39	$0.00	$1,681.13
Indian Head Park	$91,030.37	$99.06	$0.00	$91,129.43
Itasca	$1,329,470.23	$1,348.77	$0.00	$1,330,819.00
Jerseyville	$590,084.76	$641.09	$0.00	$590,725.85
Kewanee	$133,345.65	$124.54	$0.00	$133,470.19
LaGrange	$217,476.10	$226.33	$0.00	$217,702.43

Disbursements to Local Governments

Table 68: 2010 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements

Municipality	Net Collected	Interest	Advanced Payment	Total
Municipal Non-Home Rule				
Lake Forest	$16.88	$0.18	$0.00	$17.06
Lakewood	$40,599.28	$44.73	$0.00	$40,644.01
LaSalle	$489,168.20	$542.76	$0.00	$489,710.96
LeRoy	$111,099.24	$115.86	$0.00	$111,215.10
Lexington	$40,940.23	$44.25	$0.00	$40,984.48
Lincoln	$720,806.13	$784.16	$0.00	$721,590.29
Litchfield	$1,304,194.53	$1,259.00	$0.00	$1,305,453.53
Lombard	$7,950,686.22	$8,548.62	$0.00	$7,959,234.84
Long Grove	$627,794.18	$636.90	$0.00	$628,431.08
Machesney Park	$2,405,727.36	$2,510.49	$0.00	$2,408,237.85
Macomb	$890,745.74	$961.64	$0.00	$891,707.38
Mattoon	$1,403,191.78	$1,506.44	$0.00	$1,404,698.22
McLean	$46,543.35	$49.65	$0.00	$46,593.00
Melrose Park	$2,862,098.79	$3,061.57	$0.00	$2,865,160.36
Merrionette Park	$319,525.85	$339.14	$0.00	$319,864.99
Milan	$316,896.78	$344.13	$0.00	$317,240.91
Mokena	$1,068,058.57	$1,185.89	$0.00	$1,069,244.46
New Baden	$7,670.18	$6.32	$0.00	$7,676.50
North Aurora	$807,864.92	$860.22	$0.00	$808,725.14
North Riverside	$3,344,588.27	$3,419.46	$0.00	$3,348,007.73
Oak Brook	$4,492,657.72	$4,591.98	$0.00	$4,497,249.70
Oakwood	$107,012.39	$101.96	$0.00	$107,114.35
OFallon	$1,589,474.80	$1,745.51	$0.00	$1,591,220.31
Orland Hills	$467,027.91	$361.31	$0.00	$467,389.22
Ottawa	$1,096,772.79	$1,195.02	$0.00	$1,097,967.81
Palos Park	$153,187.49	$168.61	$0.00	$153,356.10
Paris	$405,797.81	$442.14	$0.00	$406,239.95
Princeton	$515,324.60	$560.63	$0.00	$515,885.23
Prospect Heights	$248,876.83	$272.85	$0.00	$249,149.68
Richton Park	$124,814.83	$137.58	$0.00	$124,952.41
River Grove	$586,972.31	$633.82	$0.00	$587,606.13
Riverside	$209,531.42	$209.93	$0.00	$209,741.35
Riverwoods	$91,912.78	$97.28	$0.00	$92,010.06
Rochelle	$799,166.61	$886.12	$0.00	$800,052.73
Rock Falls	$371,943.09	$399.84	$0.00	$372,342.93
Rockford	$14,743,354.58	$15,931.64	$0.00	$14,759,286.22
Salem	$1,192,426.71	$1,294.94	$0.00	$1,193,721.65
Savoy	$402,627.71	$438.35	$0.00	$403,066.06
Silvis	$391,989.02	$419.59	$0.00	$392,408.61
Sleepy Hollow	$7,311.13	$7.96	$0.00	$7,319.09
South Chicago Heights	$461,306.05	$507.88	$0.00	$461,813.93
South Elgin	$1,125,106.64	$1,201.47	$0.00	$1,126,308.11
South Pekin	$5,297.72	$5.75	$0.00	$5,303.47
Sparta	$405,242.24	$441.14	$0.00	$405,683.38
St Joseph	$49,378.07	$54.01	$0.00	$49,432.08
Sterling	$1,109,075.07	$1,182.19	$0.00	$1,110,257.26
Streator	$1,014,850.29	$1,098.30	$0.00	$1,015,948.59
Sugar Grove	$346,798.05	$353.46	$0.00	$347,151.51
Swansea	$287,827.49	$317.44	$0.00	$288,144.93
Tamaroa	$3,074.51	$3.05	$0.00	$3,077.56

Disbursements to Local Governments

Table 68: 2010 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements

Municipality	Net Collected	Interest	Advanced Payment	Total
Municipal Non-Home Rule				
Taylorville	$196,350.79	$179.83	$0.00	$196,530.62
Vandalia	$515,782.21	$569.11	$0.00	$516,351.32
Villa Grove	$20,029.13	$16.50	$0.00	$20,045.63
Villa Park	$1,355,624.21	$1,461.89	$0.00	$1,357,086.10
Willow Springs	$121,423.16	$133.47	$0.00	$121,556.63
Wood Dale	$2,028,054.65	$2,315.49	$0.00	$2,030,370.14
Total	$86,958,736.74	$92,847.00	$0.00	$87,051,583.74
Chicago Home Rule Vehicle Use Tax				
Chicago	$20,050,586.03	$11,280.30	$0.00	$20,061,866.33
County Public Safety				
Boone	$1,310,476.24	$0.00	$0.00	$1,310,476.24
Brown	$71,921.57	$0.00	$0.00	$71,921.57
Bureau	$926,824.90	$0.00	$0.00	$926,824.90
Carroll	$256,758.31	$0.00	$0.00	$256,758.31
Cass	$173,498.74	$0.00	$0.00	$173,498.74
Champaign	$4,251,051.67	$0.00	$0.00	$4,251,051.67
Clark	$854,119.21	$0.00	$0.00	$854,119.21
Clay	$454,393.65	$0.00	$0.00	$454,393.65
Effingham	$1,260,401.23	$0.00	$0.00	$1,260,401.23
Fulton	$968,313.13	$0.00	$0.00	$968,313.13
Henderson	$204,822.65	$0.00	$0.00	$204,822.65
Jefferson	$1,268,230.77	$0.00	$0.00	$1,268,230.77
Jersey	$708,359.31	$0.00	$0.00	$708,359.31
Kendall	$8,175,504.07	$0.00	$0.00	$8,175,504.07
Knox	$996,625.87	$0.00	$0.00	$996,625.87
LaSalle	$2,477,193.35	$0.00	$0.00	$2,477,193.35
Logan	$881,864.59	$0.00	$0.00	$881,864.59
McDonough	$1,098,246.06	$0.00	$0.00	$1,098,246.06
Macon	$2,475,295.52	$0.00	$0.00	$2,475,295.52
Marion	$565,745.98	$0.00	$0.00	$565,745.98
Menard	$396,377.87	$0.00	$0.00	$396,377.87
Moultrie	$362,246.13	$0.00	$0.00	$362,246.13
Peoria	$5,254,479.33	$0.00	$0.00	$5,254,479.33
Perry	$543,539.93	$0.00	$0.00	$543,539.93
Pike	$421,509.67	$0.00	$0.00	$421,509.67
Richland	$562,961.59	$0.00	$0.00	$562,961.59
Saline	$1,469,291.56	$0.00	$0.00	$1,469,291.56
Stark	$0.00	$0.00	$0.00	$0.00
Stephenson	$1,584,625.38	$0.00	$0.00	$1,584,625.38
Tazewell	$5,781,138.42	$0.00	$0.00	$5,781,138.42
Union	$244,038.57	$0.00	$0.00	$244,038.57
Vermilion	$1,285,261.78	$0.00	$0.00	$1,285,261.78
Wayne	$761,574.09	$0.00	$0.00	$761,574.09
Winnebago	$25,300,182.33	$0.00	$0.00	$25,300,182.33
Woodford	$1,519,987.20	$0.00	$0.00	$1,519,987.20
Total	$74,866,860.67	$0.00	$0.00	$74,866,860.67

Disbursements to Local Governments

Table 68: 2010 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements

Municipality	Net Collected	Interest	Advanced Payment	Total
County School Facility				
Cass	$542,197.70	$0.00	$0.00	$542,197.70
Champaign	$3,766,423.05	$0.00	$0.00	$3,766,423.05
Jo Daviess	$170,965.55	$0.00	$0.00	$170,965.55
Lawrence	$0.00	$0.00	$0.00	$0.00
Schuyler	$72,451.00	$0.00	$0.00	$72,451.00
Williamson	$6,326,653.71	$0.00	$0.00	$6,326,653.71
Total	$10,878,691.01	$0.00	$0.00	$10,878,691.01
County Flood Prevention				
Madison	$4,911,979.32	$0.00	$0.00	$4,911,979.32
Monroe	$478,232.58	$0.00	$0.00	$478,232.58
St Clair	$5,180,246.36	$0.00	$0.00	$5,180,246.36
Total	$10,570,458.26	$0.00	$0.00	$10,570,458.26

Disbursements to Local Governments

Hotel Taxes

Illinois Sports Facilities Tax

Statutory Reference
70 ILCS 3205/19

Definition
The Illinois Sports Facilities Authority imposes a 2 percent of 98 percent tax on gross receipts from hotel operators within the City of Chicago. Receipts from permanent guests (occupants of 30 days or longer) are not taxed. Proceeds are used for the corporate purposes of the Authority, including construction costs for Comiskey Baseball Park.

The Illinois Sports Facilities Tax was enacted in 1988.

Distribution
Collections, minus a 4 percent administrative fee, are distributed monthly to the Authority.

Metropolitan Pier and Exposition Authority (MPEA) Hotel Tax

Statutory Reference
70 ILCS 210/13(c)

Definition
Effective October 1, 1992, the Metropolitan Pier and Exposition Authority (MPEA) imposes a 2.5 percent tax on the gross receipts from hotel operators within the City of Chicago.

Distribution
Collections are certified to the State Treasurer for distribution to the MPEA to pay for the expansion of McCormick Place in Chicago.

Municipal Hotel Tax (Chicago)

Statutory Reference
65 ILCS 5/8-3-13

Definition
Chicago imposes a 1 percent of 99 percent tax on gross hotel receipts in the city. Receipts from permanent guests (occupants of 30 days or longer) are not taxed. Proceeds are used to promote tourism. This tax was enacted in 1967.

Distribution
Collections, minus a 4 percent administrative fee, are distributed monthly to Chicago.

Disbursements to Local Governments

Mass Transit District Taxes

Metro-East Mass Transit (MED) Taxes and Regional Transportation Authority (RTA) Taxes

Statutory References

Metro-East Mass Transit District (MED) Retailers' Occupation Tax, 70 ILCS 3610/5.01(b); Metro-East Mass Transit District (MED) Service Occupation Tax, 70 ILCS 3610/5.01(c); Metro-East Mass Transit District (MED) Use Tax, 70 ILCS 3610/5.01(d); Regional Transportation Authority (RTA) Retailers' Occupation Tax, 70 ILCS 3615/4.03(e); Regional Transportation Authority (RTA) Service Occupation Tax, 70 ILCS 3615/4.03(f); Regional Transportation Authority (RTA) Use Tax, 70 ILCS 3615/4.03(g).

Definition

The Regional Transportation Authority (RTA) is authorized to impose a sales tax in Cook, DuPage, Kane, Lake, McHenry, and Will counties. The Metro-East Mass Transit District (MED) imposes a sales tax in parts of Madison and St. Clair counties.

The RTA imposed taxes at the following rates prior to April 1, 2008:

- 0.75 percent sales tax on general merchandise in Cook County
- 1.00 percent sales tax on qualifying food, drugs, and medical appliances in Cook County
- 0.25 percent sales tax on general merchandise and qualifying food, drugs, and medical appliances in DuPage, Kane, Lake, McHenry, and Will counties

The RTA imposes taxes at the following rates effective April 1, 2008:

- 1.00 percent sales tax on general merchandise in Cook County
- 1.25 percent sales tax on qualifying food, drugs, and medical appliances in Cook County
- 0.75 percent sales tax on general merchandise and qualifying food, drugs, and medical appliances in DuPage, Kane, Lake, McHenry, and Will counties

As a result of HB 656, the collar counties of DuPage, Kane, McHenry, Lake and Will, receive an additional disbursement of 1/3 share of the RTA sales tax increase for the collar counties. Table 70 shows these amounts.

The RTA also receives 0.25 percent from the state sales tax rate of 6.25 percent on general merchandise sold anywhere in Cook County and 0.25 percent from the state sales tax rate of 6.25 percent on purchases of titled or registered general merchandise for which the title or registration address of record is within Cook County. Collections are distributed monthly.

The RTA sales tax on general merchandise became effective November 1, 1979. It replaced the former 5 percent tax on the sale and use of motor fuel, which expired October 31, 1979, when the new sales tax took effect.

The MED imposes taxes at the following rates:

- Madison County — 0.25 percent sales tax on general merchandise (including items that must be titled or registered) and sales of qualifying food, drugs, and medical appliances
- St. Clair County
  - — 0.75 percent sales tax on general merchandise (excluding items that are titled or registered) and sales of qualifying food, drugs, and medical appliances
  - — 0.25 percent sales tax on sales of general merchandise (including items that must be titled or registered)

The MED ordinances became effective on February 1, 1981. Monroe County rescinded its ordinance effective July 1, 1981. Effective July 1, 2004, the department began administering a fee on vehicle sales imposed by the Metro-East Mass Transit District. The fee rate is 0.5 percent of the total price minus any trade-in, or $20.00, whichever is less.

Distribution

Collections are distributed monthly to each mass transit district based on the sales occurring within the district's boundaries.

Table 69: Regional Transportation Authority Sales Tax Payments

2010

County	Payment	Percent of total
Cook	$562,105,317.61	63.52%
DuPage	$77,257,284.74	8.73%
Kane	$26,736,636.17	3.02%
Lake	$48,538,427.79	5.49%
McHenry	$16,177,141.47	1.83%
Will	$34,470,786.18	3.90%
Total	$765,285,593.96	86.48%
Share of State Taxes (revenue-sharing)	$106,869,480.59	12.08%
Advanced Payment	$12,746,903.02	1.44%
Total	**$884,901,977.57**	**100.00%**

Disbursements to Local Governments

Table 70: 2010 County 1/3 Share of RTA Payments

County	Payment	Percent of total
DuPage	$38,565,904.18	38.03%
Kane	$13,348,459.09	13.16%
Lake	$24,228,278.77	23.89%
McHenry	$8,078,790.07	7.97%
Will	$17,175,383.39	16.94%
TOTAL	**$101,396,815.50**	**100.00%**

Table 71: Metro-East Mass Transit District Payments

County	2010 Payment	Percent of total
Madison	7,452,857.13	26.92%
St. Clair	20,237,355.27	73.08%
Total	**27,690,212.40**	**100.00%**

Metro-East Park and Recreation District Tax

Statutory Reference
Metro-East Park and Recreation District Act, 70 ILCS 1605

Definition
The Metro-East Park and Recreation District tax of 0.10 percent is imposed on sales of general merchandise within the district's boundaries. The tax is imposed on the same general merchandise base as the state sales tax, excluding titled or registered tangible personal property (such as vehicles, watercraft, aircraft, trailers, and mobile homes), and qualifying food, drugs and medical appliances.

Distribution
Funds are distributed monthly.

Metropolitan Pier and Exposition Authority Food and Beverage Tax

Statutory Reference
70 ILCS 210/13(b)

Definition
A retailers' occupation tax on the gross receipts from food prepared for immediate consumption, alcoholic beverages, and soft drinks is imposed on sales within Chicago's Metropolitan Pier and Exposition Authority (MPEA) boundaries. Effective October 1, 1992, the tax rate is 1 percent.

Distribution
Collections, minus a 2 percent administrative fee, are certified to the State Treasurer for distribution to the MPEA to pay for the expansion of Chicago's McCormick Place.

Municipal Simplified Telecommunications Tax

Statutory Reference
35 ILCS 636/5 to 636/99-99

Definition
Municipalities may impose the Municipal Simplified Telecommunications Tax (.25 percent increments up to a maximum amount of 6 percent) on the privilege of originating or receiving telecommunications. Telecommunication service providers who have customers who have a service address that is located in a municipality with a population of 500,000 or less report and pay the municipal taxes directly to the department. The Chicago Department of Revenue administers and collects the City of Chicago's tax.

Distribution
Collections, minus a 0.5 percent administrative fee, are distributed monthly to each municipality imposing this tax.

Special County Retailers' Occupation Tax for Public Safety

Statutory Reference
55 ILCS 5/5-1006.5

Definition
County governments are authorized to impose, with voter referendum approval, a countywide tax (in 0.25 percent increments) to be collected by the department. The tax is imposed on the same general merchandise base as the state sales tax, excluding titled or registered tangible personal property (such as vehicles, watercraft, aircraft, trailers, and mobile homes) and qualifying food, drugs and medical appliances.

This tax was enacted in July 1995 and was originally limited to counties with a population greater than 180,000 residents. The law was amended in March 1997 to remove the population requirement. Revenues generated must be used exclusively for public safety purposes in the county that imposes the tax.

Distribution
Collections are distributed monthly to the counties imposing the tax and are based on sales occurring in each county.

Disbursements to Local Governments

Gaming Taxes

Statutory References

Charitable Games Tax — 230 ILCS 30/1
Pull Tabs and Jar Games Act — 230 ILCS 20/1

Charitable Games Tax and license fees, Pull Tabs and Jar Games Tax and license fees

Charitable Games Tax — Revenues received from the operator license fees and the 3 percent tax on gross proceeds of charitable games are deposited into the Illinois Gaming Law Enforcement (IGLE) Fund. Two-thirds of the amount deposited into the IGLE Fund is appropriated to the Department of Revenue, the Department of the State Police, and the Office of the Attorney General. The remaining one-third is distributed for law enforcement purposes to municipalities and counties annually in proportion to the number of licenses issued in each municipality or county.

Pull Tab and Jar Games Tax — Revenues received from the operator license fees and the 5 percent tax on gross proceeds of pull tabs and jar games are divided equally between the Common School Fund and the Illinois Gaming Law Enforcement (IGLE) Fund. Two-thirds of the amount deposited into the IGLE Fund is appropriated to the Department of Revenue, the Department of the State Police, and the Office of the Attorney General. The remaining one-third is distributed for law enforcement purposes to municipalities and counties annually in proportion to the number of licenses issued in each municipality or county.

Disbursements to Local Governments

Table 72: 2010 Charitable Games Distributions to Municipalities and Counties

County	Number of Licenses	Allocation
Cook County	3	$1,229.85
DuPage County	1	$409.95
Kankakee County	1	$409.95
Lake County	1	$409.95
McHenry County	1	$409.95
Total	**7**	**$2,869.65**
Municipality		
Addison	8	$3,279.60
Antioch	5	$2,049.75
Arlington Heights	14	$5,739.30
Aroma Park	1	$409.95
Aurora	2	$819.90
Aviston	1	$409.95
Bartelso	1	$409.95
Batavia	1	$409.95
Beecher City	1	$409.95
Belleville	5	$2,049.75
Belvidere	1	$409.95
Bensenville	3	$1,229.85
Bloomingdale	1	$409.95
Bloomington	1	$409.95
Blue Island	1	$409.95
Bolingbrook	4	$1,639.80
Bradley	1	$409.95
Breese	2	$819.90
Brookfield	1	$409.95
Buffalo Grove	5	$2,049.75
Burbank	2	$819.90
Burr Ridge	1	$409.95
Byron	1	$409.95
Cahokia	1	$409.95
Canton	1	$409.95
Carmi	1	$409.95
Champaign	2	$819.90
Charleston	1	$409.95
Chester	1	$409.95
Chicago	54	$22,137.30
Chicago Heights	1	$409.95
Clarendon Hills	1	$409.95
Collinsville	1	$409.95
Columbia	1	$409.95
Crete	1	$409.95
Crystal Lake	1	$409.95
Danville	3	$1,229.85
Decatur	2	$819.90
Delavan	1	$409.95
Des Plaines	10	$4,099.50
Dolton	5	$2,049.75
Downers Grove	2	$819.90
Dunlap	1	$409.95
Durand	1	$409.95
East Dundee	5	$2,049.75

Municipality	Number of Licenses	Allocation
Edwardsville	2	$819.90
Effingham	2	$819.90
Elburn	1	$409.95
Elgin	2	$819.90
Elk Grove	2	$819.90
Elmhurst	8	$3,279.60
Fairview Heights	1	$409.95
Flossmoor	2	$819.90
Fox Lake	1	$409.95
Fox River Grove	5	$2,049.75
Franklin Park	1	$409.95
Freeburg	1	$409.95
Galesburg	1	$409.95
Geneva	4	$1,639.80
Glen Ellyn	1	$409.95
Glencoe	1	$409.95
Glenview	1	$409.95
Hickory Hills	1	$409.95
Highland	1	$409.95
Highland Park	2	$819.90
Highwood	1	$409.95
Hillside	1	$409.95
Hinsdale	1	$409.95
Hoffman Estates	3	$1,229.85
Homewood	2	$819.90
Hoopeston	1	$409.95
Jacksonville	1	$409.95
Johnsburg	2	$819.90
Joliet	4	$1,639.80
Lake Villa	1	$409.95
Lake Zurich	3	$1,229.85
Lakemoor	1	$409.95
Lemont	2	$819.90
Lewistown	1	$409.95
Lexington	1	$409.95
Libertyville	1	$409.95
Lockport	1	$409.95
Lombard	10	$4,099.50
Long Grove	2	$819.90
Loves Park	3	$1,229.85
Machesney Park	3	$1,229.85
Macomb	1	$409.95
Manhattan	1	$409.95
Marseilles	1	$409.95
Maryville	1	$409.95
Mascoutah	1	$409.95
McHenry	2	$819.90
Midlothian	1	$409.95
Mount Prospect	10	$4,099.50
Mount Vernon	1	$409.95
Mundelein	2	$819.90
Murphysboro	1	$409.95

Disbursements to Local Governments

Table 72: 2010 Charitable Games Distributions to Municipalities and Counties

Municipality	Number of Licenses	Allocation
Naperville	13	$5,329.35
Nashville	1	$409.95
New Baden	1	$409.95
New Lenox	1	$409.95
Niles	8	$3,279.60
Northbrook	1	$409.95
Northfield	2	$819.90
Oak Brook	1	$409.95
Oak Forest	4	$1,639.80
Oak Lawn	1	$409.95
Oak Park	1	$409.95
Ofallon	1	$409.95
Orland Park	1	$409.95
Oswego	1	$409.95
Ottawa	1	$409.95
Palatine	2	$819.90
Pecatonica	1	$409.95
Pekin	1	$409.95
Peoria	2	$819.90
Quincy	1	$409.95
Radom	1	$409.95
Richmond	1	$409.95
River Forest	1	$409.95
Rockford	16	$6,559.20
Rolling Meadows	7	$2,869.65
Round Lake Beach	1	$409.95
Round Lake Heights	1	$409.95
Round Lake Park	1	$409.95
Round Lake Village	1	$409.95
Salem	1	$409.95
Sandwich	1	$409.95
Schiller Park	6	$2,459.70
Shorewood	2	$819.90
Skokie	6	$2,459.70
Springfield	2	$819.90
St. Charles	3	$1,229.85
Streamwood	6	$2,459.70
Sugar Grove	2	$819.90
Teutopolis	1	$409.95
Tinley Park	9	$3,689.55
Union	2	$819.90
Urbana	1	$409.95
Villa Park	7	$2,869.65
Village of Homer Glen	1	$409.95
Village of Schaumburg	2	$819.90
Virden	1	$409.95
Warrenville	2	$819.90
Washington	1	$409.95
Wauconda	3	$1,229.85
West Chicago	8	$3,279.60
Westville	1	$409.95
Wheaton	1	$409.95
Wheeling	2	$819.90
Willow Springs	1	$409.95
Willowbrook	4	$1,639.80
Wilmette	2	$819.90
Wilmington	1	$409.95
Winnetka	1	$409.95
Wood Dale	2	$819.90
Woodridge	3	$1,229.85
Yorkville	1	$409.95
Total Municipality	**428**	**$175,458.60**
Grand Total	**435**	**$178,328.25**

Disbursements to Local Governments

Table 73: 2010 Pull Tabs and Jar Games Distributions to Municipalities and Counties

County	Number of Licenses	Allocation
Cass	1	$1,124.70
Champaign	1	$1,124.70
Clinton	1	$1,124.70
Cook	5	$5,623.50
Cumberland	1	$1,124.70
DeKalb	1	$1,124.70
DuPage	3	$3,374.10
Grundy	1	$1,124.70
Henderson	1	$1,124.70
Jersey	1	$1,124.70
Kane	3	$3,374.10
Kendall	1	$1,124.70
Lake	4	$4,498.80
LaSalle	2	$2,249.40
Lee	2	$2,249.40
Macon	1	$1,124.70
Macoupin	2	$2,249.40
Madison	3	$3,374.10
Mason	1	$1,124.70
McHenry	1	$1,124.70
Monroe	1	$1,124.70
Perry	2	$2,249.40
Randolph	1	$1,124.70
St. Clair	3	$3,374.10
Tazewell	3	$3,374.10
Union	1	$1,124.70
Washington	1	$1,124.70
Whiteside	1	$1,124.70
Will	7	$7,872.90
Williamson	2	$2,249.40
Winnebago	2	$2,249.40
Woodford	3	$3,374.10
Total County	**63**	**$70,856.10**

Municipality	Number of Licenses	Allocation
Albion	2	$2,249.40
Algonquin	1	$1,124.70
Alsip	1	$1,124.70
Altamont	1	$1,124.70
Alton	3	$3,374.10
Antioch	2	$2,249.40
Arlington Heights	1	$1,124.70
Aurora	12	$13,496.40
Bartelso	1	$1,124.70
Bartlett	1	$1,124.70
Bartonville	1	$1,124.70
Batavia	1	$1,124.70
Beckemeyer	1	$1,124.70
Beecher City	1	$1,124.70
Belleville	2	$2,249.40
Bellwood	2	$2,249.40
Belvidere	5	$5,623.50
Benton	1	$1,124.70
Berwyn	4	$4,498.80
Bethalto	1	$1,124.70
Bloomington	5	$5,623.50
Blue Island	2	$2,249.40
Bolingbrook	4	$4,498.80
Breese	1	$1,124.70
Bridgeview	4	$4,498.80
Brocton	1	$1,124.70
Brookfield	3	$3,374.10
Burbank	4	$4,498.80
Cahokia	1	$1,124.70
Calumet	2	$2,249.40
Canton	3	$3,374.10
Carbondale	1	$1,124.70
Carlinville	2	$2,249.40
Carlyle	2	$2,249.40
Carmi	1	$1,124.70
Carol Stream	1	$1,124.70
Carpentersville	2	$2,249.40
Carrier Mills	1	$1,124.70
Casey	1	$1,124.70
Caseyville	2	$2,249.40
Centralia	5	$5,623.50
Champaign	2	$2,249.40
Charleston	3	$3,374.10
Cherry Valley	3	$3,374.10
Chester	5	$5,623.50
Chicago	71	$79,853.70
Chicago Heights	4	$4,498.80
Chicago Ridge	2	$2,249.40
Chillicothe	2	$2,249.40
Chrisman	1	$1,124.70
Christopher	1	$1,124.70
Cicero	6	$6,748.20
Clinton	1	$1,124.70
Coal City	1	$1,124.70
Collinsville	4	$4,498.80
Colona	1	$1,124.70
Columbia	2	$2,249.40
Crestwood	1	$1,124.70
Creve Coeur	1	$1,124.70
Danville	1	$1,124.70
Darien	1	$1,124.70
Decatur	4	$4,498.80
DeKalb	3	$3,374.10
Des Plaines	3	$3,374.10
Dixon City	1	$1,124.70
Dolton	7	$7,872.90
Downers Grove	2	$2,249.40
Dubois	1	$1,124.70
DuQuoin	3	$3,374.10
East Gillespie	1	$1,124.70

Disbursements to Local Governments

Table 73: 2010 Pull Tabs and Jar Games Distributions to Municipalities and Counties

Municipality	Number of Licenses	Allocation
East Moline	1	$1,124.70
East Peoria	2	$2,249.40
Edgewood	1	$1,124.70
Edwardsville	2	$2,249.40
Effingham	7	$7,872.90
Elburn	1	$1,124.70
Elgin	7	$7,872.90
Elk Grove	1	$1,124.70
Elmhurst	2	$2,249.40
Essex	1	$1,124.70
Evergreen Park	3	$3,374.10
Fairfield	3	$3,374.10
Fairmont	1	$1,124.70
Fairview Heights	1	$1,124.70
Farina	1	$1,124.70
Farmer City	1	$1,124.70
Farmington	1	$1,124.70
Fayetteville	1	$1,124.70
Flora	5	$5,623.50
Forest Park	1	$1,124.70
Fox Lake	2	$2,249.40
Franklin Park	1	$1,124.70
Freeburg	1	$1,124.70
Freeport	3	$3,374.10
Galesburg	3	$3,374.10
Gardner	1	$1,124.70
Geneseo	1	$1,124.70
Geneva	1	$1,124.70
Genoa	1	$1,124.70
Germantown Hills	3	$3,374.10
Gilberts	1	$1,124.70
Glendale Heights	2	$2,249.40
Glenview	1	$1,124.70
Godfrey	1	$1,124.70
Granite City	7	$7,872.90
Grayville	1	$1,124.70
Greenup	2	$2,249.40
Gurnee	1	$1,124.70
Hamilton	1	$1,124.70
Hanna City	1	$1,124.70
Harrisburg	3	$3,374.10
Harvard	1	$1,124.70
Harwood Heights	1	$1,124.70
Hecker	1	$1,124.70
Herrin	4	$4,498.80
Highland	1	$1,124.70
Hillside	1	$1,124.70
Hometown	2	$2,249.40
Hoopeston	1	$1,124.70
Huntley	1	$1,124.70
Itasca	1	$1,124.70
Jacksonville	6	$6,748.20
Jerseyville	1	$1,124.70
Johnsburg	1	$1,124.70
Joliet	17	$19,119.90
Kankakee	1	$1,124.70
Kewanee	2	$2,249.40
Kincaid	2	$2,249.40
Lacon	1	$1,124.70
LaGrange	2	$2,249.40
Lake In The Hills	2	$2,249.40
Lake Villa	1	$1,124.70
Lake Zurich	1	$1,124.70
LaSalle	4	$4,498.80
Lawrenceville	4	$4,498.80
Lemont	2	$2,249.40
Lewistown	1	$1,124.70
Libertyville	1	$1,124.70
Lincoln	2	$2,249.40
Litchfield	3	$3,374.10
Lockport	3	$3,374.10
Lombard	3	$3,374.10
Loves Park	2	$2,249.40
Lynwood	1	$1,124.70
Lyons	1	$1,124.70
Macomb	2	$2,249.40
Macon	1	$1,124.70
Malta	1	$1,124.70
Manteno	1	$1,124.70
Marion	4	$4,498.80
Marseilles	2	$2,249.40
Marshall	2	$2,249.40
Maryville	1	$1,124.70
Mascoutah	3	$3,374.10
Matteson	1	$1,124.70
Mattoon	4	$4,498.80
Mazon	1	$1,124.70
McHenry	1	$1,124.70
Mendota	2	$2,249.40
Metropolis	2	$2,249.40
Midlothian	4	$4,498.80
Milan	2	$2,249.40
Millstadt	4	$4,498.80
Moline	5	$5,623.50
Monmouth	2	$2,249.40
Montgomery	1	$1,124.70
Morris	3	$3,374.10
Morrisonville	1	$1,124.70
Morton Grove	1	$1,124.70
Mount Carmel	5	$5,623.50
Mount Morris	1	$1,124.70
Mount Prospect	1	$1,124.70
Mount Vernon	3	$3,374.10
Mount Zion	10	$11,247.00

Disbursements to Local Governments

Table 73: 2010 Pull Tabs and Jar Games Distributions to Municipalities and Counties

Municipality	Number of Licenses	Allocation
Mundelein	1	$1,124.70
Murphysboro	3	$3,374.10
Naperville	1	$1,124.70
Neoga	1	$1,124.70
New Baden	1	$1,124.70
New Lenox	2	$2,249.40
Newark	1	$1,124.70
Newman	1	$1,124.70
Niles	1	$1,124.70
Normal	1	$1,124.70
Norridge	1	$1,124.70
North Aurora	1	$1,124.70
North Pekin	1	$1,124.70
North Riverside	1	$1,124.70
Northlake	1	$1,124.70
Oak Forest	2	$2,249.40
Oak Lawn	5	$5,623.50
Oak Park	1	$1,124.70
OFallon	3	$3,374.10
Oglesby	1	$1,124.70
Okawville	1	$1,124.70
Olney	4	$4,498.80
Oregon	1	$1,124.70
Orient	1	$1,124.70
Orland Park	2	$2,249.40
Oswego	2	$2,249.40
Ottawa	4	$4,498.80
Palestine	2	$2,249.40
Palos Hills	1	$1,124.70
Pana	5	$5,623.50
Paris	3	$3,374.10
Pekin	4	$4,498.80
Peoria	10	$11,247.00
Peoria Heights	1	$1,124.70
Peotone	2	$2,249.40
Peru	3	$3,374.10
Pinckneyville	1	$1,124.70
Plainfield	1	$1,124.70
Plano	1	$1,124.70
Pontiac	2	$2,249.40
Pontoon Beach	1	$1,124.70
Princeton	2	$2,249.40
Quincy	3	$3,374.10
Rantoul	2	$2,249.40
Red Bud	1	$1,124.70
River Grove	1	$1,124.70
Riverton	1	$1,124.70
Robinson	3	$3,374.10
Rochelle	2	$2,249.40
Rock Falls	3	$3,374.10
Rock Island	7	$7,872.90
Rockdale	3	$3,374.10
Rockford	34	$38,239.80
Rockton	1	$1,124.70
Rolling Meadows	2	$2,249.40
Roscoe	1	$1,124.70
Roselle	1	$1,124.70
Round Lake	1	$1,124.70
Round Lake Park	1	$1,124.70
Salem	3	$3,374.10
Sandwich	1	$1,124.70
Sangamon County	1	$1,124.70
Sauk	1	$1,124.70
Savanna	2	$2,249.40
Savoy	1	$1,124.70
Schiller Park	2	$2,249.40
Shelbyville	2	$2,249.40
Sims	1	$1,124.70
Skokie	1	$1,124.70
Smithton	1	$1,124.70
South Beloit	2	$2,249.40
South Elgin	1	$1,124.70
South Roxana	1	$1,124.70
Sparta	2	$2,249.40
Springfield	10	$11,247.00
St. Charles	2	$2,249.40
St. Francisville	1	$1,124.70
St. Jacob	1	$1,124.70
Staunton	2	$2,249.40
Steeleville	1	$1,124.70
Steger	2	$2,249.40
Sterling	1	$1,124.70
Stickney	1	$1,124.70
Streamwood	1	$1,124.70
Streator	5	$5,623.50
Sugar Grove	1	$1,124.70
Sullivan	2	$2,249.40
Summit	3	$3,374.10
Swansea	2	$2,249.40
Sycamore	3	$3,374.10
Taylor Springs	1	$1,124.70
Taylorville	3	$3,374.10
Teutopolis	1	$1,124.70
Tilton	1	$1,124.70
Tinley Park	4	$4,498.80
Toledo	1	$1,124.70
Troy	1	$1,124.70
Tuscola	1	$1,124.70
Union	1	$1,124.70
Urbana	2	$2,249.40
Vandalia	3	$3,374.10
Villa Grove	1	$1,124.70
Villa Park	1	$1,124.70
Village of Schaumburg	1	$1,124.70

Disbursements to Local Governments

Table 73: 2010 Pull Tabs and Jar Games Distributions to Municipalities and Counties

Municipality	Number of Licenses	Allocation
Virden	1	$1,124.70
Warrenville	1	$1,124.70
Waterloo	2	$2,249.40
Wauconda	1	$1,124.70
West Chicago	1	$1,124.70
West Dundee	1	$1,124.70
West Frankfort	3	$3,374.10
Westville	1	$1,124.70
Wheaton	2	$2,249.40
Wheeling	1	$1,124.70
Willowbrook	1	$1,124.70
Wilmette	1	$1,124.70
Wilmington	2	$2,249.40
Winthrop Harbor	1	$1,124.70
Wood Dale	2	$2,249.40
Wood River	2	$2,249.40
Woodridge	1	$1,124.70
Woodstock	5	$5,623.50
Worth	1	$1,124.70
Wyanet	1	$1,124.70
Yorkville	1	$1,124.70
Zeigler	1	$1,124.70
Zion	2	$2,249.40
Total Municipalities	**728**	**$818,781.60**
Total	**791**	**$889,637.70**

Disbursements to Local Governments

Fund Transfers to Local Governments

Statutory Reference

State and Local Sales Tax Reform Fund 30 ILCS 105/62-17; Local Government Distributive Fund 30 ILCS 115/1; Income Taxes, 35 ILCS 5/901(b); Local Use Tax, 35 ILCS 110/9; Public Transportation Fund, 70 ILCS 3615/4.09; Downstate Public Transportation, 30 ILCS 740/2-3(a); Metro-East Public Transportation Fund, 30 ILCS 740/2-3-(b).

Population-based disbursements

Local Government Distributive Fund and State and Local Sales Tax Reform Fund

Income Taxes

One-tenth of the net collections (gross collections minus refunds) is transferred from the General Revenue Fund to the Local Government Distributive Fund and is distributed to municipal and county governments in proportion to their population as compared to the total state population.

Table 74: Income Tax Revenue-sharing History

Date	Amount
August 1, 1969 - June 30, 1994	1/12 (8.3 percent) and a portion of collections from the 1989 surcharge
July 1, 1994 - June 30, 1995	1/11 (9.1 percent)
July 1, 1995	1/10 (10 percent)

Local Use Tax

The State and Local Sales Tax Reform Fund was established to receive collections generated when the state use tax on general merchandise was increased from 5 percent to 6.25 percent and a 1 percent use tax was imposed on qualifying food, drugs, and medical appliances as part of Sales Tax Reform in 1990.

The “local” share of use tax, 1.25 percent on general merchandise (excluding titled or registered tangible personal property such as vehicles, watercraft, aircraft, trailers, and mobile homes) and 1 percent on qualifying food, drugs, and medical appliances is deposited in the State and Local Sales Tax Reform Fund.

Table 75: 2010 Summary of Income Tax/Sales Tax Distributions to Local Governments

Distribution	FY 2010	Percent of total
Income Tax		
Counties	127,558,420.92	11.53%
Municipalities	857,800,122.90	77.55%
Subtotal	985,358,543.82	89.08%
Local Use Tax		
Counties	20,131,552.80	1.82%
Municipalities	100,693,057.03	9.10%
Subtotal	120,824,609.83	10.92%
Total	**1,106,183,153.65**	**100.00%**

The total amount distributed is $87.79 per capita.

* Figure does not include the 20 percent distribution to Chicago of $45,713,144.

Distribution

Distributions from the State and Local Sales Tax Reform Fund are made as follows:

- 20 percent to Chicago
- 10 percent to the RTA Occupation and Use Tax Replacement Fund
- 0.6 percent to the Metro-East Public Transportation Fund
- $37,800,000 annually to the Build Illinois Fund
- the remaining balance is transferred into the LGDF and paid to counties and municipalities with fewer than 1 million residents based on relative share of population.

Disbursements to Local Governments

Sales Tax Transfers for Local Transportation

Public Transportation Fund, Downstate Public Transportation Fund, Metro-East Public Transportation Fund

Qualified municipalities, mass transit districts, and unincorporated areas organized in accordance with the Local Mass Transit District Act are eligible to receive state sales and use taxes collected by the department and transferred to various funds for distribution by the Department of Transportation.

The Public Transportation Fund, which receives a transfer of state sales taxes equal to 25 percent of the collections from local RTA taxes, became effective in 1974. The Downstate Public Transportation Fund, also established in 1974, includes participants not served by RTA or MED and receives 2/32 of the State's share of sales tax (5 percent) generated within each participant's boundaries (up to an appropriated balance). The Metro-East Public Transportation Fund, which replaced the Bi-State Public Transportation Fund in 1989, receives 2/32 of state sales taxes (5 percent) generated within the participants boundaries, and 0.6 percent of transfers from the State and Local Sales Tax Reform Fund.

Distribution

State sales and use tax collections are transferred to the proper fund on the basis of where the taxes were collected. Within MED, 73.3 percent of the amount paid into the fund is distributed to St. Clair County; 26.7 percent goes to Madison County.

Table 76: Sales Tax Transfers for Local Transportation

2008 Sales Tax Transfers for Local Transportation

Fund	Payment	Percent
Public Transportation	203,742,794	68%
Downstate Public Transportation	86,197,524	29%
Metro-East Public Transportation*	9,662,438	3%
Total	**299,602,756**	**100%**

2009 Sales Tax Transfers for Local Transportation

Fund	Payment	Percent
Public Transportation	261,438,213	63%
Downstate Public Transportation	152,457,440	37%
Metro-East Public Transportation*	-	-
Total	**413,895,653**	**100%**

2010 Sales Tax Transfers for Local Transportation

Fund	Payment	Percent
Public Transportation	280,480,400	63%
Downstate Public Transportation	167,055,094	37%
Metro-East Public Transportation*	-	-
Total	**447,535,494**	**100%**

*Total of two separate fund transfers:
- 2/32 of all state sales taxes
- 0.6 percent transfer from State and Local Sales Tax Reform Fund

Disbursements to Local Governments

Table 77: 2010 Population-based Distributions of Tax Revenues Shared With Local Governments

	Unincorporated			Incorporated			
County	Income Tax	Local Use Tax	Total	Income Tax	Local Use Tax	Total	Total for County
Adams	$1,586,394.33	$250,369.48	$1,836,763.81	$3,595,360.96	$567,429.97	$4,162,790.93	$5,999,554.74
Alexander	260,161.63	41,059.44	301,221.07	467,653.25	73,806.14	541,459.39	842,680.46
Bond	557,435.07	87,976.03	645,411.10	780,788.01	123,225.76	904,013.77	1,549,424.87
Boone	1,454,264.67	229,426.89	1,683,691.56	2,206,592.44	348,340.24	2,554,932.68	4,238,624.24
Brown	309,871.63	48,904.82	358,776.45	217,585.38	34,339.76	251,925.14	610,701.59
Bureau	710,966.90	112,206.88	823,173.78	1,983,465.95	313,035.34	2,296,501.29	3,119,675.07
Calhoun	253,331.26	39,981.46	293,312.72	132,509.13	20,912.74	153,421.87	446,734.59
Carroll	514,707.25	81,232.59	595,939.84	750,734.63	118,482.83	869,217.46	1,465,157.30
Cass	282,094.76	44,520.99	326,615.75	757,261.46	119,513.07	876,774.53	1,203,390.28
Champaign	2,462,656.56	388,663.80	2,851,320.36	11,998,552.87	1,893,646.60	13,892,199.47	16,743,519.83
Christian	799,154.74	126,124.96	925,279.70	1,885,336.58	297,548.69	2,182,885.27	3,108,164.97
Clark	637,046.99	100,540.64	737,587.63	653,743.32	103,175.56	756,918.88	1,494,506.51
Clay	495,278.60	78,166.31	573,444.91	609,725.16	96,228.33	705,953.49	1,279,398.40
Clinton	1,017,802.88	160,632.69	1,178,435.57	1,680,956.35	265,292.79	1,946,249.14	3,124,684.71
Coles	846,056.72	133,527.17	979,583.89	3,191,154.59	503,637.29	3,694,791.88	4,674,375.77
Cook	7,700,042.43	1,215,243.80	8,915,286.23	403,440,886.71	28,984,706.95	432,425,593.66	441,340,879.89
Crawford	722,426.76	114,015.52	836,442.28	829,739.40	130,951.65	960,691.05	1,797,133.33
Cumberland	490,800.89	77,459.66	568,260.55	363,224.33	57,324.90	420,549.23	988,809.78
DeKalb	1,175,812.41	185,570.21	1,361,382.62	6,570,675.75	1,037,003.18	7,607,678.93	8,969,061.55
DeWitt	391,077.30	61,720.95	452,798.25	883,775.21	139,479.72	1,023,254.93	1,476,053.18
Douglas	471,751.73	74,453.23	546,204.96	1,040,190.92	164,165.61	1,204,356.53	1,750,561.49
DuPage	7,555,238.30	1,192,390.38	8,747,628.68	63,078,887.81	9,955,274.20	73,034,162.01	81,781,790.69
Edgar	539,751.99	85,185.24	624,937.23	955,646.03	150,822.50	1,106,468.53	1,731,405.76
Edwards	220,241.82	34,759.17	255,000.99	308,808.91	48,736.88	357,545.79	612,546.78
Effingham	1,125,343.46	177,605.04	1,302,948.50	1,475,058.52	232,797.66	1,707,856.18	3,010,804.68
Fayette	800,596.71	126,352.54	926,949.25	854,025.13	134,784.46	988,809.59	1,915,758.84
Ford	276,099.19	43,574.76	319,673.95	804,694.45	126,998.84	931,693.29	1,251,367.24
Franklin	925,213.25	146,019.89	1,071,233.14	2,037,957.65	321,635.86	2,359,593.51	3,430,826.65
Fulton	733,658.96	115,788.23	849,447.19	2,169,252.53	342,356.96	2,511,609.49	3,361,056.68
Gallatin	169,165.75	26,698.19	195,863.94	319,965.07	50,497.51	370,462.58	566,326.52
Greene	377,644.21	59,600.90	437,245.11	742,613.89	117,201.13	859,815.02	1,297,060.13
Grundy	844,842.41	133,335.53	978,177.94	2,566,174.01	405,000.59	2,971,174.60	3,949,352.54
Hamilton	369,144.20	58,259.37	427,403.57	285,130.23	44,999.87	330,130.10	757,533.67
Hancock	507,345.59	80,070.76	587,416.35	1,020,002.94	160,979.14	1,180,982.08	1,768,398.43
Hardin	219,558.80	34,651.38	254,210.18	144,728.05	22,841.26	167,569.31	421,779.49
Henderson	302,737.71	47,778.91	350,516.62	320,572.07	50,593.18	371,165.25	721,681.87
Henry	1,148,490.87	181,258.24	1,329,749.11	2,723,576.36	429,842.26	3,153,418.62	4,483,167.73
Iroquois	887,949.72	140,138.85	1,028,088.57	1,490,084.69	235,168.61	1,725,253.30	2,753,341.87
Jackson	1,497,675.25	236,367.57	1,734,042.82	3,035,497.41	479,070.83	3,514,568.24	5,248,611.06
Jasper	464,390.08	73,291.40	537,681.48	303,420.38	47,886.37	351,306.75	888,988.23
Jefferson	1,362,509.56	215,035.30	1,577,544.86	1,676,630.76	264,610.41	1,941,241.17	3,518,786.03
Jersey	886,963.10	139,983.13	1,026,946.23	757,489.06	119,548.84	877,037.90	1,903,984.13
JoDaviess	816,534.28	128,867.84	945,402.12	875,047.39	138,102.11	1,013,149.50	1,958,551.62
Johnson	745,270.61	117,620.79	862,891.40	232,080.80	36,627.34	268,708.14	1,131,599.54
Kane	3,711,857.70	585,816.49	4,297,674.19	31,712,100.18	5,004,897.71	36,716,997.89	41,014,672.08
Kankakee	2,137,150.87	337,291.53	2,474,442.40	6,200,620.46	978,599.54	7,179,220.00	9,653,662.40
Kendall	1,724,595.74	272,180.84	1,996,776.58	6,635,412.62	1,047,220.12	7,682,632.74	9,679,409.32
Knox	729,712.51	115,165.38	844,877.89	3,507,856.09	553,619.64	4,061,475.73	4,906,353.62
Lake	6,210,108.24	980,097.92	7,190,206.16	46,468,534.03	7,333,801.26	53,802,335.29	60,992,541.45
LaSalle	2,386,459.85	376,638.23	2,763,098.08	6,087,767.08	960,788.41	7,048,555.49	9,811,653.57
Lawrence	501,388.89	79,124.09	580,512.98	802,910.28	126,723.96	929,634.24	1,510,147.22
Lee	967,333.95	152,667.50	1,120,001.45	1,769,523.87	279,270.94	2,048,794.81	3,168,796.26

Disbursements to Local Governments

Table 77: 2010 Population-based Distributions of Tax Revenues Shared With Local Governments

	Unincorporated			Incorporated			
County	Income Tax	Local Use Tax	Total	Income Tax	Local Use Tax	Total	Total for County
Livingston	$949,802.63	$149,900.66	$1,099,703.29	$2,061,484.55	$325,348.90	$2,386,833.45	$3,486,536.74
Logan	730,471.45	115,285.13	845,756.58	1,636,103.72	258,214.27	1,894,317.99	2,740,074.57
Macon	1,140,598.00	180,012.55	1,320,610.55	7,629,309.32	1,204,079.97	8,833,389.29	10,153,999.84
Macoupin	1,231,214.41	194,313.92	1,425,528.33	2,517,070.40	397,250.37	2,914,320.77	4,339,849.10
Madison	4,089,426.09	645,405.49	4,734,831.58	16,355,350.21	2,581,249.17	18,936,599.38	23,671,430.96
Marion	1,072,066.49	169,196.72	1,241,263.21	2,091,993.72	330,163.97	2,422,157.69	3,663,420.90
Marshall	356,318.24	56,235.16	412,553.40	643,952.79	101,630.09	745,582.88	1,158,136.28
Mason	475,849.94	75,100.02	550,949.96	741,323.66	116,997.55	858,321.21	1,409,271.17
Massac	547,644.86	86,430.92	634,075.78	602,970.86	95,162.52	698,133.38	1,332,209.16
McDonough	530,720.70	83,759.88	614,480.58	2,080,002.73	328,271.70	2,408,274.43	3,022,755.01
McHenry	4,971,683.88	784,646.07	5,756,329.95	18,535,228.89	2,925,284.09	21,460,512.98	27,216,842.93
McLean	1,535,242.36	242,296.52	1,777,538.88	11,078,045.20	1,748,369.28	12,826,414.48	14,603,953.36
Menard	504,841.12	79,675.50	584,516.62	442,760.28	69,877.50	512,637.78	1,097,154.40
Mercer	581,341.45	91,749.00	673,090.45	705,577.88	111,355.80	816,933.68	1,490,024.13
Monroe	763,029.61	120,423.58	883,453.19	1,647,032.64	259,939.32	1,906,971.96	2,790,425.15
Montgomery	765,382.28	120,794.88	886,177.16	1,567,040.46	247,313.97	1,814,354.43	2,700,531.59
Morgan	616,328.16	97,270.72	713,598.88	2,162,574.57	341,303.40	2,503,877.97	3,217,476.85
Moultrie	432,135.50	68,200.87	500,336.37	652,149.40	102,923.82	755,073.22	1,255,409.59
Ogle	1,725,658.24	272,348.54	1,998,006.78	2,283,927.55	360,455.64	2,644,383.19	4,642,389.97
Peoria	2,767,063.98	436,706.31	3,203,770.29	11,803,356.21	1,862,840.43	13,666,196.64	16,869,966.93
Perry	682,051.62	107,643.39	789,695.01	1,070,624.20	168,968.83	1,239,593.03	2,029,288.04
Piatt	388,800.50	61,361.62	450,162.12	853,493.83	134,700.53	988,194.36	1,438,356.48
Pike	451,488.25	71,255.18	522,743.43	867,457.61	136,903.80	1,004,361.41	1,527,104.84
Pope	268,206.30	42,329.08	310,535.38	66,709.95	10,528.29	77,238.24	387,773.62
Pulaski	253,103.58	39,945.50	293,049.08	304,558.75	48,066.05	352,624.80	645,673.88
Putnam	199,523.02	31,489.28	231,012.30	262,362.24	41,406.51	303,768.75	534,781.05
Randolph	756,958.14	119,465.37	876,423.51	1,815,287.28	286,493.37	2,101,780.65	2,978,204.16
Richland	463,251.69	73,111.73	536,363.42	762,346.35	120,315.58	882,661.93	1,419,025.35
Rock Island	1,488,340.38	234,894.31	1,723,234.69	9,888,875.73	1,560,691.39	11,449,567.12	13,172,801.81
Saline	676,056.06	106,697.15	782,753.21	1,352,794.85	213,501.78	1,566,296.63	2,349,049.84
Sangamon	2,810,474.85	443,557.55	3,254,032.40	12,129,468.31	1,914,307.78	14,043,776.09	17,297,808.49
Schuyler	269,648.28	42,556.68	312,204.96	275,947.24	43,550.62	319,497.86	631,702.82
Scott	164,308.61	25,931.62	190,240.23	255,911.29	40,388.32	296,299.61	486,539.84
Shelby	794,828.84	125,442.24	920,271.08	942,592.20	148,762.19	1,091,354.39	2,011,625.47
St. Clair	4,326,819.85	682,871.68	5,009,691.53	16,698,842.52	2,635,460.02	19,334,302.54	24,343,994.07
Stark	189,277.44	29,872.29	219,149.73	291,277.61	45,970.10	337,247.71	556,397.44
Stephenson	1,133,843.51	178,946.53	1,312,790.04	2,583,326.06	407,707.75	2,991,033.81	4,303,823.85
Tazewell	1,893,078.51	298,771.31	2,191,849.82	8,136,806.47	1,284,174.49	9,420,980.96	11,612,830.78
Union	676,815.00	106,816.93	783,631.93	711,497.86	112,290.42	823,788.28	1,607,420.21
Vermilion	1,765,502.14	278,636.82	2,044,138.96	4,604,663.44	726,720.71	5,331,384.15	7,375,523.11
Wabash	294,313.56	46,449.41	340,762.97	687,515.76	108,505.59	796,021.35	1,136,784.32
Warren	474,256.18	74,848.49	549,104.67	947,601.50	149,553.09	1,097,154.59	1,646,259.26
Washington	523,359.07	82,598.05	605,957.12	626,269.37	98,838.98	725,108.35	1,331,065.47
Wayne	679,547.16	107,248.13	786,795.29	622,095.53	98,180.42	720,275.95	1,507,071.24
White	441,546.26	69,686.11	511,232.37	725,006.56	114,422.24	839,428.80	1,350,661.17
Whiteside	1,601,269.37	252,717.11	1,853,986.48	3,001,724.99	473,740.70	3,475,465.69	5,329,452.17
Will	6,616,440.10	1,044,226.45	7,660,666.55	42,436,863.87	6,697,511.95	49,134,375.82	56,795,042.37
Williamson	1,430,509.81	225,767.30	1,656,277.11	3,298,618.56	520,597.18	3,819,215.74	5,475,492.85
Winnebago	4,662,115.77	735,789.10	5,397,904.87	17,247,627.06	2,722,071.83	19,969,698.89	25,367,603.76
Woodford	1,111,758.60	175,461.04	1,287,219.64	1,692,719.72	267,149.25	1,959,868.97	3,247,088.61
Total	**$145,366,350.29**	**$23,874,749.84**	**$169,241,100.13**	**$972,827,325.62**	**$118,633,418.49**	**$1,091,460,744.11**	**$1,260,701,844.24**

Disbursements to Local Governments

Motor Fuel Taxes

Collected by the Department of Revenue and distributed by the Department of Transportation

Collections from motor fuel taxes (excluding the Underground Storage Tank Tax and the Environmental Impact Fee) are divided among state and local governments according to a formula set by law. The 2.5 cents additional tax on diesel fuel goes directly into the State Construction Account Fund. The Grade Crossing Protection Fund receives $2.25 million per month, and $420,000 per month is transferred to the Boating Act Fund. The Vehicle Inspection Fund receives a transfer of $25 million annually. Department of Transportation and Department of Revenue administrative costs, along with the cost of refunds, are deducted. The remainder is distributed as follows:

- 45.6 percent is distributed to the Illinois Department of Transportation. Of this amount, 63 percent is allocated to the Road Fund (includes $1.25 million reserved for use in accordance with provisions of the Illinois Highway Code) and 37 percent to the state Construction Fund.
- 54.4 percent is shared by local governments and is distributed as follows: 49.1 percent to municipalities, 16.74 percent to counties with more than 1,000,000 residents (Cook County), 18.27 percent to all other counties, and 15.89 percent to road districts.

Local Share of State Sales and Use Taxes

The local governments' 20 percent share of general merchandise and 100 percent of the amount from sales of qualifying food, drugs, and medical appliances from sales tax and the 20 percent share of titled or registered items of tangible personal property from Use Tax, is disbursed as shown below.

- Municipal share of state sales tax — Municipalities receive the equivalent of 16 percent of the total general merchandise collections and 100 percent of the tax collected on qualifying food, drugs, and medical appliances sold within their incorporated boundaries.

  Municipalities also receive the equivalent of 16 percent of the total use tax on out-of-state purchases of titled or registered general merchandise for which the title or registration address of record is within their boundaries.

  Distribution — Collections are distributed monthly based on sales occurring in each municipality. Prior to Illinois Sales Tax Reform, municipalities could impose local sales taxes of up to 1 percent. The department collected these taxes and deducted a 1.6 percent administrative fee. After Sales Tax Reform in 1990, a uniform state tax rate and base were imposed, and the department's administrative fee was eliminated.

- County share of state taxes — Counties receive the equivalent of 16 percent of the total general merchandise collections and 100 percent of the tax collected on qualifying food, drugs, and medical appliances sold within their unincorporated areas.

  Counties also receive the equivalent of 16 percent of the total use tax on out-of-state purchases of titled or registered general merchandise for which the title or registration address of record is within their unincorporated areas.

  Distribution — Collections are distributed monthly based on sales occurring in the unincorporated areas of each county. Prior to Illinois Sales Tax Reform, counties could impose a local sales tax of up to 1 percent. The department collected these taxes and deducted a 2 percent administrative fee. After Sales Tax Reform in 1990, a uniform state tax rate and base were imposed, and the department's administrative fee was eliminated.

- Countywide share of state sales tax — All counties but Cook County receive the equivalent of 4 percent of the total general merchandise collections on general merchandise sold anywhere in the county.

  All counties but Cook County also receive the equivalent of 4 percent on out-of-state purchases of titled or registered general merchandise for which the title or registration address of record is within their boundaries.

  Note: The Regional Transportation Authority (RTA) receives a distribution equal to 4 percent of the total general merchandise sold anywhere in Cook County and 4 percent on out-of-state purchases of titled or registered general merchandise for which the title or registration address of record is within Cook County.

  Distribution — Collections are distributed monthly. On July 1, 1986, counties (except Cook County) were allowed to impose a county supplementary sales tax. Ninety-six counties imposed this tax. With Sales Tax Reform in 1990, the tax was incorporated into the 6.25 percent state sales tax rate.

Disbursements to Local Governments

Table 78: 2010 Municipal and County 1 Percent Share State Sales Taxes

County	Unincorporated	Incorporated	Total
Adams	$505,710.90	$8,502,760.39	$9,008,471.29
Alexander	$54,385.31	$192,063.76	$246,449.07
Bond	$72,052.93	$969,948.44	$1,042,001.37
Boone	$632,923.05	$3,189,252.52	$3,822,175.57
Brown	$91,655.78	$301,934.30	$393,590.08
Bureau	$316,735.35	$2,360,502.27	$2,677,237.62
Calhoun	$77,388.70	$166,794.51	$244,183.21
Carroll	$97,140.04	$1,293,506.52	$1,390,646.56
Cass	$123,237.65	$1,044,162.77	$1,167,400.42
Champaign	$995,619.99	$22,904,573.09	$23,900,193.08
Christian	$324,632.24	$3,165,995.44	$3,490,627.68
Clark	$141,843.26	$1,158,455.17	$1,300,298.43
Clay	$142,948.47	$1,082,164.72	$1,225,113.19
Clinton	$418,300.43	$3,377,725.94	$3,796,026.37
Coles	$225,938.60	$6,268,026.27	$6,493,964.87
Cook	$2,934,833.77	$533,810,212.32	$536,745,046.09
Crawford	$145,132.27	$1,545,689.62	$1,690,821.89
Cumberland	$23,487.69	$417,156.42	$440,644.11
DeKalb	$302,077.39	$17,744,113.82	$18,046,191.21
DeWitt	$137,382.93	$1,522,564.07	$1,659,947.00
Douglas	$325,082.15	$1,778,628.29	$2,103,710.44
DuPage	$3,389,926.89	$151,885,444.68	$155,275,371.57
Edgar	$110,807.33	$1,401,594.08	$1,512,401.41
Edwards	$87,727.66	$441,394.36	$529,122.02
Effingham	$252,921.04	$6,601,433.25	$6,854,354.29
Fayette	$179,876.07	$1,931,180.28	$2,111,056.35
Ford	$100,141.68	$1,145,821.10	$1,245,962.78
Franklin	$237,092.70	$3,258,392.28	$3,495,484.98
Fulton	$195,848.20	$2,621,006.31	$2,816,854.51
Gallatin	$39,877.07	$176,909.51	$216,786.58
Greene	$60,289.11	$695,079.59	$755,368.70
Grundy	$481,134.23	$13,562,828.02	$14,043,962.25
Hamilton	$114,692.46	$324,258.11	$438,950.57
Hancock	$162,654.68	$812,786.27	$975,440.95
Hardin	$40,917.54	$118,844.48	$159,762.02
Henderson	$106,896.73	$189,062.21	$295,958.94
Henry	$225,163.26	$4,414,448.29	$4,639,611.55
Iroquois	$143,849.84	$2,935,362.83	$3,079,212.67
Jackson	$474,422.55	$7,407,786.34	$7,882,208.89
Jasper	$88,996.72	$652,095.44	$741,092.16
Jefferson	$524,746.94	$5,124,925.23	$5,649,672.17
Jersey	$134,156.28	$2,113,398.55	$2,247,554.83
JoDaviess	$322,807.91	$2,207,174.05	$2,529,981.96
Johnson	$102,411.64	$505,782.98	$608,194.62
Kane	$1,354,983.80	$52,198,182.68	$53,553,166.48
Kankakee	$831,827.40	$30,904,120.22	$31,735,947.62
Kendall	$909,487.66	$10,856,914.31	$11,766,401.97
Knox	$231,132.81	$5,481,445.96	$5,712,578.77
Lake	$2,919,072.74	$94,564,942.67	$97,484,015.41
LaSalle	$797,630.55	$13,539,199.93	$14,336,830.48
Lawrence	$258,540.34	$830,508.61	$1,089,048.95
Lee	$351,694.17	$2,889,508.17	$3,241,202.34
Livingston	$385,132.92	$3,717,397.01	$4,102,529.93
Logan	$125,474.80	$2,640,949.75	$2,766,424.55
Macon	$308,469.26	$13,927,745.38	$14,236,214.64
Macoupin	$253,906.94	$2,991,333.43	$3,245,240.37
Madison	$721,667.64	$29,555,255.46	$30,276,923.10
Marion	$182,272.15	$3,161,329.46	$3,343,601.61
Marshall	$117,416.83	$658,788.48	$776,205.31
Mason	$94,109.90	$1,143,728.36	$1,237,838.26
Massac	$67,202.46	$821,156.12	$888,358.58
McDonough	$108,783.82	$3,070,011.98	$3,178,795.80
McHenry	$1,548,324.88	$30,905,249.80	$32,453,574.68
McLean	$639,097.50	$21,409,688.21	$22,048,785.71
Menard	$118,523.43	$495,249.67	$613,773.10
Mercer	$130,024.24	$756,420.65	$886,444.89
Monroe	$302,099.00	$3,219,943.95	$3,522,042.95
Montgomery	$121,043.36	$3,316,530.30	$3,437,573.66
Morgan	$120,156.16	$3,820,927.53	$3,941,083.69
Moultrie	$330,822.15	$798,938.92	$1,129,761.07
Ogle	$388,265.19	$3,132,751.42	$3,521,016.61
Peoria	$1,267,650.92	$23,346,590.60	$24,614,241.52
Perry	$86,262.71	$1,465,117.29	$1,551,380.00
Piatt	$56,491.22	$1,103,400.35	$1,159,891.57
Pike	$95,017.49	$1,128,578.67	$1,223,596.16
Pope	$46,299.27	$85,895.87	$132,195.14
Pulaski	$55,901.82	$222,885.83	$278,787.65
Putnam	$64,411.76	$2,386,873.74	$2,451,285.50
Randolph	$1,861,196.90	$3,006,296.04	$4,867,492.94
Richland	$97,798.65	$1,494,103.74	$1,591,902.39
Rock Island	$503,424.26	$16,709,766.94	$17,213,191.20
Saline	$285,628.58	$2,633,588.44	$2,919,217.02
Sangamon	$1,712,303.02	$27,114,981.82	$28,827,284.84
Schuyler	$35,639.12	$433,759.12	$469,398.24
Scott	$48,743.85	$168,920.88	$217,664.73
Shelby	$145,361.55	$1,151,448.03	$1,296,809.58
St. Clair	$1,156,078.66	$29,555,145.77	$30,711,224.43
Stark	$108,589.85	$265,273.92	$373,863.77
Stephenson	$321,919.69	$4,397,278.24	$4,719,197.93
Tazewell	$458,119.60	$17,121,723.31	$17,579,842.91
Union	$132,083.36	$1,447,428.02	$1,579,511.38
Vermilion	$433,402.01	$7,057,664.43	$7,491,066.44
Wabash	$65,492.14	$895,233.82	$960,725.96
Warren	$204,989.87	$1,115,531.59	$1,320,521.46
Washington	$168,931.76	$1,255,592.94	$1,424,524.70
Wayne	$217,393.67	$1,317,381.02	$1,534,774.69
White	$238,127.68	$1,275,789.51	$1,513,917.19
Whiteside	$385,162.95	$5,484,615.39	$5,869,778.34
Will	$3,414,343.64	$65,926,903.78	$69,341,247.42
Williamson	$331,157.19	$9,415,510.13	$9,746,667.32
Winnebago	$925,354.09	$34,115,406.13	$35,040,760.22
Woodford	$339,957.90	$2,307,411.51	$2,647,369.41
Total	**$44,646,265**	**$1,429,537,554**	**$1,474,183,819**

Disbursements to Local Governments

Table 79: Countywide Share of State Sales Taxes

County	2010 Amount
Adams	$1,872,649.56
Alexander	$53,123.12
Bond	$219,575.28
Boone	$772,505.94
Brown	$75,955.46
Bureau	$550,231.28
Calhoun	$55,395.71
Carroll	$305,985.31
Cass	$223,843.35
Champaign	$4,784,873.27
Christian	$695,920.18
Clark	$262,828.03
Clay	$247,358.47
Clinton	$772,830.20
Coles	$1,325,264.95
Cook*	$0.00
Crawford	$337,202.16
Cumberland	$95,427.13
DeKalb	$4,011,397.95
DeWitt	$346,879.63
Douglas	$444,076.87
DuPage	$32,391,601.69
Edgar	$298,844.72
Edwards	$114,757.76
Effingham	$1,471,114.54
Fayette	$422,102.02
Ford	$255,333.44
Franklin	$693,331.76
Fulton	$549,353.36
Gallatin	$48,071.83
Greene	$147,472.75
Grundy	$3,115,002.54
Hamilton	$89,663.81
Hancock	$215,997.53
Hardin	$30,334.54
Henderson	$67,242.46
Henry	$948,562.17
Iroquois	$676,380.79
Jackson	$1,646,033.90
Jasper	$156,680.92
Jefferson	$1,187,222.19
Jersey	$430,851.32
JoDaviess	$540,096.88
Johnson	$128,540.62
Kane	$10,746,741.81
Kankakee	$6,422,151.55
Kendall	$2,236,104.94
Knox	$1,154,277.00
Lake	$19,954,551.74
LaSalle	$2,948,712.90
Lawrence	$216,840.96
Lee	$637,213.13
Livingston	$841,812.20
Logan	$515,451.03
Macon	$2,896,856.05
Macoupin	$671,135.11
Madison	$6,033,001.02
Marion	$687,285.00
Marshall	$153,884.39
Mason	$266,876.88
Massac	$170,502.21
McDonough	$628,130.81
McHenry	$6,306,392.74
McLean	$4,558,458.43
Menard	$116,614.47
Mercer	$182,814.57
Monroe	$684,019.74
Montgomery	$700,961.70
Morgan	$782,331.37
Moultrie	$230,392.52
Ogle	$711,155.61
Peoria	$5,043,723.76
Perry	$299,669.40
Piatt	$241,928.18
Pike	$244,500.83
Pope	$24,993.61
Pulaski	$54,997.55
Putnam	$597,963.25
Randolph	$1,063,287.07
Richland	$315,939.40
Rock Island	$3,421,327.63
Saline	$568,329.41
Sangamon	$5,956,755.81
Schuyler	$90,773.52
Scott	$50,407.56
Shelby	$258,013.11
St. Clair	$6,306,783.10
Stark	$87,234.84
Stephenson	$938,289.24
Tazewell	$3,532,441.92
Union	$288,676.94
Vermilion	$1,489,394.63
Wabash	$202,207.84
Warren	$275,944.87
Washington	$316,202.03
Wayne	$307,429.73
White	$315,374.02
Whiteside	$1,194,944.42
Will	$14,162,759.64
Williamson	$2,020,132.42
Winnebago	$7,120,668.21
Woodford	$570,170.09
Total	**$191,893,851.30**

* In Cook County, this portion of tax collections is allocated to the Regional Transportation Authority (RTA), rather than to the county. See Table 69.

Disbursements to Local Governments

Replacement Taxes

Statutory References

- Personal Property Tax Replacement Income Tax — 35 ILCS 5/201
- Electricity Distribution Tax and Invested Capital Taxes (Electricity Invested Capital Tax, Gas Revenue Invested Capital Tax, Water Company Invested Capital Tax) — 35 ILCS 620/2a.1 (electricity); 35 ILCS 615/2a.1 (gas); 35 ILCS 625/3 (water)
- Telecommunications Infrastructure Maintenance Fees — 35 ILCS 635/1 to 635/905

Definition

The 1970 Illinois Constitution directed the legislature to abolish personal property taxes and replace the revenue lost by local governments and school districts.

The General Assembly enacted, effective July 1, 1979, the Personal Property Tax Replacement Income Tax. This tax was imposed on the income of corporations (other than S corporations) at the rate of 2.85 percent until December 31, 1980, after which the rate became 2.5 percent. The income of partnerships, trusts, and S corporations is taxed at the rate of 1.5 percent.

Payment of personal property replacement taxes mirrors the procedures and requirements established for calculating and remitting business income taxes. The only credit allowed is the Replacement Tax Investment Credit allowed to manufacturers, retailers, and miners of coal or fluorite.

In addition to the income tax component, the General Assembly enacted a tax on regulated utilities (i.e., gas, electric, messages, and water) equal to 0.8 percent of invested capital. Effective January 1,1998, the invested capital tax on electric suppliers was replaced with the electric distribution tax and the invested capital tax on telecommunications was replaced by the telecommunications infrastructure maintenance fee.

Electricity Distribution Tax is imposed on electric utilities or alternative retail electric suppliers who

- distribute electricity for use or consumption (not for resale); and
- are not electric cooperatives, school districts, or units of local government.

The tax rate is based on the kilowatt-hours (kwhs) distributed at the following monthly rates:

- $0.00031 for the first 500 million kwhs
- $0.0005 for the next 1 billion kwhs
- $0.0007 for the next 2.5 billion kwhs
- $0.0014 for the next 4 billion kwhs
- $0.0018 for the next 7 billion kwhs
- $0.00142 for the next 3 billion kwhs
- $0.00131 for all kwhs distributed in excess of 18 billion kwhs

Invested Capital Taxes are imposed on

- electric cooperatives that are required to file reports with the Rural Utilities Service;
- persons engaged in the business of distributing, supplying, furnishing, or selling natural gas who are subject to the Gas Revenue Tax; and
- water companies subject to taxes imposed by the Illinois Income Tax Act.

The tax rate is 0.8 percent of invested capital.

A state telecommunications infrastructure maintenance fee (TIMF) of 0.5 percent of gross charges is imposed on persons in the business of transmitting, supplying, or furnishing telecommunications and all associated services in Illinois for compensation (i.e., telecommunications retailers).

Distribution

Net collections from these taxes are deposited into the Personal Property Tax Replacement Fund (30 ILCS 115/12) and are distributed eight times annually to local taxing districts. Distributions are made in January, March, April, May, July, August, October, and December.

The formula for distributing collections is as follows:

- 51.65 percent is distributed to Cook County taxing districts, which is then distributed to the taxing districts in the county on the basis of each district's share of personal property tax collection for the 1976 tax year.
- 48.35 percent is distributed to taxing bodies in downstate counties, which is distributed based on each district's share of personal property tax collection for the 1977 tax year.

Disbursements to Local Governments

Table 80: 2010 Replacement Tax Payments by Type of District

	Statewide		Cook County		Collar counties		Rest of state	
District type	**Total**	**Percent**	**Total**	**Percent**	**Total**	**Percent**	**Total**	**Percent**
County	$98,696,290	8.69%	$44,235,589	7.55%	$11,077,309	7.82%	$43,383,392	10.61%
Municipality	$230,358,890	20.28%	$155,061,907	26.48%	$16,785,817	11.85%	$58,511,166	14.31%
Township	$20,494,079	1.80%	$5,012,797	0.86%	$3,578,610	2.53%	$11,902,672	2.91%
Park	$60,636,884	5.34%	$44,788,590	7.65%	$6,052,154	4.27%	$9,796,141	2.40%
Sanitary	$42,892,717	3.78%	$33,839,768	5.78%	$3,162,040	2.23%	$5,890,909	1.44%
Fire Protection	$8,119,818	0.71%	$1,472,383	0.25%	$2,869,910	2.03%	$3,777,526	0.92%
Public Health	$491,173	0.04%	$253,538	0.04%	$0	0.00%	$237,635	0.06%
Hospital	$1,236,708	0.11%	$0	0.00%	$0	0.00%	$1,236,708	0.30%
T. B. Sanitarium	$4,513	0.00%	$0	0.00%	$0	0.00%	$4,513	0.00%
Mosquito Abatement	$504,064	0.04%	$420,568	0.07%	$35,200	0.02%	$48,296	0.01%
Airport Authority	$2,586,947	0.23%	$0	0.00%	$48,999	0.03%	$2,537,948	0.62%
Public Library	$2,780,766	0.24%	$1,237,369	0.21%	$894,045	0.63%	$649,352	0.16%
Water Authority	$14,759	0.00%	$0	0.00%	$0	0.00%	$14,759	0.00%
Cemetery	$22,652	0.00%	$0	0.00%	$471	0.00%	$22,181	0.01%
Forest Preserve	$10,456,558	0.92%	$6,718,402	1.15%	$2,821,525	1.99%	$916,631	0.22%
Street Lighting	$4,389	0.00%	$760	0.00%	$918	0.00%	$2,711	0.00%
Mass Transit	$663,632	0.06%	$0	0.00%	$0	0.00%	$663,632	0.16%
River Conservation	$207,037	0.02%	$22,832	0.00%	$0	0.00%	$184,205	0.05%
Soil and Water Cons	$1,291	0.00%	$0	0.00%	$0	0.00%	$1,291	0.00%
Conservation	$590,308	0.05%	$0	0.00%	$157,909	0.11%	$432,399	0.11%
Junior College	$41,183,039	3.63%	$17,813,262	3.04%	$5,485,347	3.87%	$17,884,430	4.37%
Road District	$20,164,350	1.78%	$1,936,144	0.33%	$3,429,279	2.42%	$14,798,928	3.62%
School (K-12)	$593,892,849	52.28%	$272,733,749	46.58%	$85,220,513	60.18%	$235,938,588	57.71%
Total	**$1,136,003,715**	**100.00%**	**$585,547,656**	**99.99%**	**$141,620,046**	**99.98%**	**$408,836,013**	**99.99%**

Note: Percentages for each category may not add to 100% due to rounding.

Disbursements to Local Governments

Table 81: Replacement Tax Payments by County

County	2010 Amount
Adams	$9,438,068.62
Alexander	$664,592.60
Bond	$703,281.19
Boone	$3,545,013.65
Brown	$213,857.92
Bureau	$2,144,219.54
Calhoun	$93,116.23
Carroll	$1,024,718.46
Cass	$773,775.15
Champaign	$10,595,086.19
Christian	$2,211,778.24
Clark	$789,598.73
Clay	$920,258.37
Clinton	$1,399,875.80
Coles	$3,483,893.31
Cook	$585,547,656.01
Crawford	$1,928,544.07
Cumberland	$417,087.15
DeKalb	$4,640,066.14
DeWitt	$1,806,242.51
Douglas	$2,537,129.44
DuPage	$37,539,872.53
Edgar	$1,122,214.95
Edwards	$284,509.52
Effingham	$1,612,475.93
Fayette	$1,091,722.93
Ford	$1,159,108.59
Franklin	$1,773,700.64
Fulton	$7,990,147.09
Gallatin	$469,310.63
Greene	$480,232.56
Grundy	$3,923,041.44
Hamilton	$409,656.24
Hancock	$673,609.77
Hardin	$398,309.66
Henderson	$297,274.80
Henry	$2,940,629.01
Iroquois	$1,578,205.00
Jackson	$3,966,408.05
Jasper	$1,200,987.88
Jefferson	$2,891,107.40
Jersey	$738,329.94
JoDaviess	$1,254,352.09
Johnson	$847,046.70
Kane	$22,321,931.11
Kankakee	$7,956,223.87
Kendall	$4,184,203.02
Knox	$3,966,073.05
Lake	$34,115,261.25
LaSalle	$14,234,315.07
Lawrence	$494,183.17
Lee	$4,030,656.93
Livingston	$3,673,457.58
Logan	$2,290,000.75
Macon	$7,853,506.01
Macoupin	$1,607,335.96
Madison	$33,244,933.81
Marion	$4,354,519.11
Marshall	$835,027.85
Mason	$2,365,246.91
Massac	$1,775,692.78
McDonough	$1,210,295.04
McHenry	$8,819,603.23
McLean	$11,131,660.58
Menard	$455,782.34
Mercer	$1,458,759.00
Monroe	$1,088,154.37
Montgomery	$2,466,315.79
Morgan	$3,655,826.35
Moultrie	$481,494.75
Ogle	$3,936,893.65
Peoria	$31,008,299.98
Perry	$1,532,383.12
Piatt	$9,451,639.68
Pike	$758,294.32
Pope	$83,376.25
Pulaski	$695,670.69
Putnam	$2,938,407.83
Randolph	$3,738,061.81
Richland	$1,400,294.85
Rock Island	$23,703,325.15
Saline	$1,139,321.61
Sangamon	$14,053,713.10
Schuyler	$185,377.81
Scott	$291,221.43
Shelby	$925,739.46
St. Clair	$17,683,552.47
Stark	$381,048.15
Stephenson	$3,336,672.99
Tazewell	$19,452,397.67
Union	$990,952.79
Vermilion	$9,537,986.87
Wabash	$1,029,189.37
Warren	$1,119,851.49
Washington	$932,009.20
Wayne	$752,051.98
White	$760,393.07
Whiteside	$8,400,737.62
Will	$38,823,377.48
Williamson	$2,615,942.97
Winnebago	$42,740,690.96
Woodford	$2,014,266.83
Total	$1,136,003,715.00

Disbursements to Local Governments

Tax Increment Financing (TIF)

Statutory Reference

Tax Increment Allocation Redevelopment Act 65 ILCS 5/11-74.4-1

Illinois Tax Increment Fund

IDOR distributes state sales tax collections to municipalities that have tax TIF districts for either state sales tax, state utility tax, or both that produced an incremental growth in retail sales, or gas and electricity consumption. Funds are prorated to each municipality based on its share of the overall TIF net state increment.

Overall TIF funding is 0.27 percent of net state sales tax revenues .

Distribution

Funds are allocated quarterly to all eligible TIF municipalities. Each TIF district is subject to a reduced allocation in order to determine the net state sales tax increment (the maximum amount available to each municipality for each TIF district):

- 80 percent of the increment up to and including $100,000
- 60 percent of the increment exceeding $100,000 but not exceeding $500,000
- 40 percent of all amounts exceeding $500,000

For each quarterly distribution, each eligible municipality receives a prorated share of the available distribution amount.

Table 82: Tax Increment Financing Allocations

FY 2010 Tax Increment Financing Allocations

Sales Tax TIF District	Amount
Bloomington Market Square	$236,229.01
Bourbonnais	$650,114.95
Breese	$170,808.66
Chicago Chatham Ridge	$732,381.16
Cicero	$2,559,047.81
Collinsville	$617,562.22
Creve Coeur	$149,749.88
DeKalb	$764,272.10
Effingham	$2,206,448.10
Elgin #2	$65,780.63
Elmhurst	$230,492.08
Elmwood Park	$100,682.88
Hodgkins	$2,837,556.18
Justice	$6,420.33
Le Roy	$163,075.13
Mendota	$166,713.26
Moline	$208,142.13
Morris	$458,354.80
Niles Lawrencewood	$575,278.09
Oglesby	$235,195.70
Pekin #1	$223,505.33
Peoria Campustown	$153,150.43
Peoria Southtown	$86,421.46
River Forest	$109,857.77
Rosemont #3	$392,633.89
Round Lake Beach	$733,302.53
Silvis	$223,756.81
Sterling	$991.31
Sullivan	$308,718.40
Tuscola	$243,119.24
Warrenville	$757,161.02
Watseka	$550,419.89
Wood River	$644,644.22
Total Sales Tax TIFs	**$17,561,987.40**

Utility Tax TIF District	Amount
Total Utility Tax TIFs	**$0.00**

Total For All TIF Districts	**$17,561,987.40**

Report on Areas of Recurrent Non-compliance

Areas of Recurrent Non-compliance

The Illinois Department of Revenue is the major tax collector for the State of Illinois. The enforcement programs used to collect these debts are identified in Table 83.

Generally, the department has three years from the date the return is filed, or the date the tax liability is final, to file a lien against a delinquent taxpayer's property. Whether or not a lien is filed, the department generally has 20 years to take collection actions. For sales and withholding taxes, the department has three years from the filing date of the return to assess a liability against the officers or responsible party. This time period can be extended under certain circumstances. If use tax is owed and a return is not filed, the statute of limitations is six years. Otherwise, no statute of limitations exists in cases of fraud or failure to file returns.

Audit Bureau

The Audit Bureau helps promote voluntary compliance from taxpayers who are expected to self-assess taxes administered by the department. Auditors deter tax evasion at a minimal cost through the systematic selection of taxpayer accounts and the use of efficient verification techniques. Auditors not only identify deficiencies and delinquencies but also overpayments and refunds, which may be applied to taxpayers' accounts. Through auditor contacts, taxpayer education is provided to ensure returns are completed properly, on time and taxes are remitted appropriately.

Bureau of Criminal Investigations

The Bureau of Criminal Investigation consists of sworn peace officers charged with the enforcement of Illinois' criminal tax laws through the prosecution of tax scofflaws. These professional law enforcement officers develop and evaluate forensic evidence of financial tax crimes and evasion where fraud is employed to circumvent Illinois' tax laws. The publicized criminal prosecution of tax scofflaws assists the Department of Revenue in encouraging voluntary tax compliance. Criminal prosecution is usually the last enforcement tool the Department employs after all other reasonable tax collection efforts have been exhausted.

Collection Services Bureau

The Collection Bureau's primary functions are collecting delinquent state taxes and improving voluntary compliance.

Table 83: Major Enforcement Program Totals

2010 Major Enforcement Program Totals

Program Area	Number of cases	Amount collected
Audits	46,022	$284,833,027
Certificate of Registration Revocation	3,862	$29,295,935
Comptroller Offsets	7,085	$11,782,593
Corporate Officer 100 Percent Penalty	155	$1,491,589
Field Compliance	30,444	$113,202,435
Levies (Asset and Wage)	14,863	$17,393,970
License Holds	9,367	$13,941,867
Liens	17,321	$1,884,100
Liquor License Programs	7,334	$54,764,542
Outside Collection Agencies	55,607	$33,976,496
Payment Agreements	5,722	$25,015,489
Pub. Of Delinquent Taxpayer Names	33,261	$32,296,482
Seizure	164	$1,205,689
Service and Call Unit	146,614	$77,588,563

Legislative Recap for 2010

INCOME TAX

HB 1525 EDGE Credit – Water Purification & Treatment - Requirements
Amends the Economic Development for a Growing Economy Tax Credit Act. Provides that a taxpayer that engages in water purification and treatment may elect to claim the EDGE Credit against its withholding tax obligation if the taxpayer (ii) had an Illinois net operating loss carryforward under Section 207 of the Illinois Income Tax Act in a taxable year ending during calendar year 2009, (ii) has applied for an EDGE agreement within 150 days after the effective date of the amendatory Act, (iii) creates at least 150 new jobs, (iv) retains at least 1,000 jobs in Illinois that would have been at risk of relocation out of Illinois over a 10-year period, and (v) makes a capital investment of at least $57,000,000. Effective immediately. P.A. 96-1534

HB4599 Expansion of Small Business Jobs Creation Tax Credit
Amends the Small Business Job Creation Tax Credit Act. Provides that businesses that hire employees who had participated as worker-trainees in the Put Illinois to Work Program during 2010 are also eligible for the credit. Effective immediately. P.A. 96-1498

HB 6038 Income Tax - Affordable Housing Credit Extension
Amends the Illinois Income Tax Act. Extends the credit for affordable housing donations through the taxable year ending on December 31, 2016 (instead of 2011). Effective immediately. P.A. 96-1276

SB 1578 Small Business Jobs Creation Tax Credit
Creates the Small Business Job Creation Tax Credit Act and amends the Illinois Income Tax Act. Provides for a tax credit to be awarded to small businesses by the Department of Commerce and Economic Opportunity in connection with the hiring of new employees. Provides that a person that is operating a business located within the State, that is engaged in interstate or intrastate commerce, that has no more than 50 full-time employees, and that has hired a new employee during State fiscal year 2011 may apply for a certificate of eligibility for a tax credit against payment of taxes withheld under the Illinois Income Tax Act with respect to that position. Provides that a tax credit shall not exceed $2,500, and provides that the Department shall limit the monetary amount of credits awarded under the Small Business Job Creation Tax Credit Act to no more than $50,000,000. Provides for issuance of a tax credit certificate to be presented to the Department of Revenue. Imposes requirements on employers in connection with receipt of a tax credit. Effective immediately. P.A. 96-0888

SB 1826 Income Tax – Cooperative-Offset Loss
Amends the Illinois Income Tax Act. Provides that taxable income for cooperatives shall be computed without regard to the prohibition in the Internal Revenue Code against offsetting losses from patronage activities against income from nonpatronage activities. Provides that a cooperative may elect to follow its federal income tax treatment of patronage losses and nonpatronage losses. Provides that, if such election is made, those patronage or nonpatronage losses shall be carried over. Provides that the election shall be effective for all taxable years with original returns due on or after the date of the election. Provides that the cooperative may file an amended return to give effect to the election in prior taxable years. Provides that the Department's rules must include the standards to be used by the Director in evaluating requests to revoke elections. Effective January 1, 2011. P.A. 96-0932

SB 2505 Income Tax Increase
Amends the Illinois Income Tax Act. Increases the rate of tax for individuals, trusts, and estates to (i) 5% for taxable years beginning on or after January 1, 2011 and prior to January 1, 2015, (ii) 3.75% for taxable years beginning on or after January 1, 2015 and prior to January 1, 2025, (iii) 3.25% for taxable years beginning on or after January 1, 2025 (now, the rate is 3%). Increases the rate of tax for corporations to (i) 7% for taxable years beginning on or after January 1, 2011 and prior to January 1, 2015, (ii) 5.25% for taxable years beginning on or after January 1, 2015 and prior to January 1, 2025, (iii) 4.8% for taxable years beginning on or after January 1, 2025 (now, the rate is 4.8%). Contains provisions concerning estimated taxes. Provides for deposits from the additional income tax proceeds into certain special funds related to education and human services. Provides that, if State spending for any fiscal year beginning in fiscal year 2012 and through fiscal year 2015 exceeds certain State spending limitations, then the tax rates shall be reduced to 3% of the taxpayer's net income for individuals, trusts, and estates and to 4.8% of the taxpayer's net income for corporations. Provides that the Auditor General shall examine any Public Act making an appropriation or statutory transfer from general funds and prepare a report on whether or not the State has exceeded the State spending limitation, which shall be filed with the Secretary of State and copies shall be filed with the Governor, the State Treasurer, the State Comptroller, the Senate, and the House of Representatives. Contains provisions concerning emergency spending. Makes related changes in the Illinois State Auditing Act. Amends the Secretary of State Act to require the Secretary of State notify the Auditor General of any Public Act filed with the Office of the Secretary of State making an appropriation or transfer of funds from the State treasury. Amends the Illinois Estate and Generation-Skipping Transfer Tax Act. Provides that, for persons dying after December 31, 2010, "State tax credit" is defined as the amount calculable under the Internal

Revenue Code as that credit would have been computed and allowed on December 31, 2001, with an exclusion amount of $2,000,000, and with a reduction to the adjusted taxable estate for any qualified terminable interest property election. Amends the State Finance Act to allow the Governor to reduce certain funds appropriated for statutory mandates to accommodate budgetary limitations. Effective immediately. P.A. 96-1496

SB 2534 Historic Preservation Tax Credit Pilot Program
Creates the Historic Preservation Tax Credit Pilot Program Act. Provides that an income tax credit is granted to an eligible taxpayer who makes expenditures pursuant to a qualified rehabilitation plan for the rehabilitation of a historic hotel located in the City of Peoria. Provides that the credit is available for taxable years beginning on or after January 1, 2010 and ending on or before December 31, 2015. Provides that the credit is equal to 25% of the amount of the eligible expenditure. Contains provisions concerning eligible expenditures. Provides that eligible taxpayers must apply with the Department of Commerce and Economic Opportunity within 6 months after the effective date of the Act. Provides that the credit may be carried forward for up to 10 years and may be carried back for up to 3 years. Amends the Illinois Income Tax Act to make conforming changes. Effective immediately. P.A. 96-0933

SB 3089 EDGE Tax Credits Expansion
Amends the Economic Development for a Growing Economy Tax Credit Act. Provides that provisions allowing certain motor vehicle manufacturers to elect to claim the Credit against their withholding tax obligations also apply to heavy duty truck manufacturers that meet certain criteria. This bill was intended to allow Navistar to take advantage of the provisions of P.A. 96-834, which passed during veto session. Provides that motor vehicle manufacturers, other than heavy duty truck manufacturers, that elect to claim the Credit against withholdings must enter into an EDGE agreement within 365 days (instead of 180 days) after the effective date of Public Act 96-834. Amends the Illinois Income Tax Act to provide that employers who claim the EDGE credit against their withholding tax liability must file returns with respect to those taxes. Makes other technical corrections. Effective immediately. P.A. 96-0905

SB 3646 Income Tax - Publicly Traded Partnerships
Amends the Illinois Income Tax Act. In provisions concerning a deduction for income distributable to an entity subject to the Personal Property Tax Replacement Income Tax, removes language providing that the deduction is not allowed to publicly traded partnerships for taxable years ending on or after December 31, 2009. Effective immediately. P.A. 96-0935

SB 3655 Income Tax – Research and Development Credit
Amends the Illinois Income Tax Act. Provides that the research and development credit applies for taxable years ending on or after December 31, 2004, and ending prior to January 1, 2011 (now, the credit sunsets on December 31, 2009 under the Act's automatic sunset provisions). Provides that the research and development credit may not be carried forward to any taxable year ending on or after January 1, 2011. Effective immediately. P.A. 96-0937

SB 3648 Income Tax – Deduction for Awards to Wrongfully Imprisoned
Amends the Illinois Income Tax Act. Creates a deduction in an amount equal to any amount awarded to the taxpayer during the taxable year by the Court of Claims for time unjustly served in a State prison. Effective immediately. P.A. 96-1214

SB 3702 Income Tax – Tax Checkoffs
Amends the Illinois Income Tax Act to create the following tax checkoffs: the Illinois Route 66 checkoff, the Habitat for Humanity Fund checkoff, the State parks checkoff, and the disabled veterans property tax relief checkoff. Amends the State Finance Act to create the associated funds. Effective immediately. P.A. 96-1424.

SALES & EXCISE TAX

HB 3659 Use Tax – Nexus
Amends the Use Tax Act and the Service Use Tax Act. Expands the definitions of "retailer maintaining a place of business in this State" and "serviceman maintaining a place of business in this State" to include a retailer or serviceman who has a contract with a person located in this State under which the person refers potential customers to the retailer or serviceman by a link on the person's Internet website and a retailer or serviceman who has a contract with a person located in this State under which the retailer or serviceman sells the same or substantially similar line of products or services as the person located in this State and does so using an identical or substantially similar name as the person located in this State. Effective immediately. P.A. 96-1544

HB 4796 Vehicle Drive-Away Permits
Amends the Illinois Vehicle Code. Changes the length of time that a vehicle operated pursuant to a drive-away permit from 7 days to 30 days. Effective immediately. P.A. 96-1035

HB5178 Local Amusement/Exhibition Tax Restriction
Amends the Illinois Municipal Code. Provides that no municipality may impose an amusement or exhibition tax on ticket sales, membership fees, or charges for attending exhibitions or attractions associated with a zoological park authorized under Section 40 of the Cook County Forest Preserve District Act. Provides that no municipality may

impose a duty to collect such a tax on any owner or operator of a zoological park authorized under Section 40 of the Cook County Forest Preserve District Act. Effective immediately. P.A. 96-1516.

HB 6022 Motor Fuel Proposal

A. Change the method by which the amount of pre-paid sales tax is determined

Currently, retailers are required to pre-pay sales tax on motor fuel at the rate of $0.06 per gallon on motor fuel and $0.05 per gallon on gasohol. We have found that a large number of retailers pay only the pre-paid sales tax amount and then report that was all they sold. In order to try and prevent this abuse from happening, and to level the playing field with those retailers who do not cheat the system, this bill would adjust the pre-paid sales tax amount quarterly based on the current average selling price of gasoline. The pre-paid amount would be equal to 6.25% of the average selling price.

B. Add "United Mexican States" to definition of jurisdiction

This is needed to comply with an amendment to the International Fuel Tax Agreement (IFTA).

C. Require police or fire reports in order to claim theft of fuel as authorized exemption

Retail facilities are reporting record numbers of alleged thefts and are unable to substantiate these alleged thefts with proof. Numerous staff hours including litigators and ALJ's are required. It is not cost beneficial to initiate assessments and hold hearings to uphold these alleged "theft" assessments. In order to address this, retailers should be required to produce a police or fire report to back up their claim of loss.

D. Allow IFTA decal refunds

Legal has advised there is no method to refund fees paid for decals ordered in error or overpaid, etc.

E. Establish specific requirements for Destination State Tax Refund

Motor Fuel exported from Illinois to another state by an unlicensed Distributor will have both the Illinois tax and the "destination State" tax paid on the fuel. This creates a refund situation which has a negative impact on the refund appropriation which can be avoided by requiring these companies to be licensed as distributors and to establish specific requirements for proof of taxes paid in order to avoid the obligation to pay taxes to both states.

F. Establish disaster waiver authority for IFTA Registration

Declaration of disasters in Illinois and other areas of the USA have required involvement of the Governor's Office, Illinois Emergency Management Agency (IEMA), and other State Agencies with no formal or statutory guidelines for temporarily waiving motor fuel use tax registrations to allow relief efforts to continue unimpeded.

G. Authorize mandatory electronic filing

Although regulations are in the process of being approved for motor fuel and underground storage tank tax accounts, we need statutory authority to include the Environmental Impact Fees (EIF) which are paid and filed on the same form as the Underground Storage Tax Returns. This will also allow IDOR to take advantage of the GenTax module for IFTA electronic filing and will relieve a substantial portion of Data Entry work load. This proposal will also provide an opportunity to tap Fed funds for our IFTA electronic filing option and will assist IDOT in securing Federal Funding for specific CVISN projects.

H. STP language technical change to recognize commercial vehicles traveling into Illinois from another State.

Single Trip Permits are available to those carriers who do not wish to register under the IFTA program. These STP's are $20.00 each and are valid for 72 hours (currently). The current statutory language addresses all situations except when a carrier wishes to travel from another state into Illinois.

I. STP Fee increase to $40.00 and extend length to 96 hours

Current rate is $20.00 for a permit that is valid for 72 hours, and has been the same since the motor fuel tax rate was 7 ½ cents per gallon. Current diesel fuel rate is 21 ½ cents per gallon. Average STP sales and collections for FY (08/09) were approximately 6,660 STP's per FY for approximately $133,000.

J. Clarify definition of "accessibility" with regard to dyed fuel pumps

Dyed diesel fuel is sold tax free for non-highway use. Consumers are not allowed to have dyed fuel in any vehicle that is used on roads. The current statute requires pumps that sell dyed fuel to be non-accessible to the tanks of vehicles, but does not define non-accessible. This change would clarify and add detail to what is meant by non-accessible.

P.A. 96-1384.

HB 6359 Bonding Legislation

Amends the Retailers' Occupation Tax Act. Provides that the Department of Revenue may (instead of shall) require applicants for a certificate of registration to furnish a bond or other security. Sets forth certain criteria that may be considered by the Department when determining whether to require a bond or other security. Amends the Transient Merchant Act of 1987 to make conforming changes. Effective immediately. P.A. 96-1355.

SB 0328 Utility Tax Exemption

Amends the Public Utilities Act. Provides that a business enterprise that is located within a designated area shall be exempt from specified charges and utility taxes if it makes an application to the Department within 2 months after the

effective date of the amendatory Act and makes investments that cause the retention of a minimum of 500 full-time equivalent jobs in 2009 and 2010, 675 full-time jobs in Illinois in 2011, 850 full-time jobs in 2012, and 1,000 full-time jobs in 2013, in the manufacturing sector as defined by the North American Industry Classification System. Effective immediately. P.A. 96-0865

SB 0459 Use Tax on IL1040/Use Tax Amnesty
Amends the Illinois Income Tax Act and the Use Tax Act. Provides that a taxpayer with an annual use tax liability that does not exceed $600 may report and pay that use tax liability at the same time as his or her individual income tax liability. Provides that, if the taxpayer elects to pay his or her use tax liability at the same time as his or her income tax liability, that use tax liability shall be (i) treated as being due at the same time as the income tax obligation, (ii) assessed, collected, and deposited in the same manner as income taxes, and (iii) treated as an income tax liability for all purposes. Creates a tax amnesty period for taxes due under the Use Tax Act. Provides that the amnesty period shall be in effect from January 1, 2011 through October 15, 2011 and shall apply to taxes due for any taxable period ending after June 30, 2004 and prior to January 1, 2011. Provides that the use tax amnesty period applies only to individual taxpayers. Provides that amnesty shall not be granted to any taxpayer who (i) is a party to any criminal investigation or to any civil or criminal litigation related to the eligible taxes, (ii) is under audit for eligible taxes, or (iii) has been contacted in writing by the Department concerning eligible taxes prior to the taxpayer reporting and paying the eligible taxes. Effective immediately. P.A. 96-1388.

SB 2093 STAR Bonds/Angel Investment Credit/New Market Credit Increase
Creates the Innovation Development and Economy Act. Contains provisions concerning (i) the establishment of STAR bond districts, (ii) the approval of STAR bond projects, (iii) co-developers and subdevelopers of STAR bond projects, (iv) the source of payment for STAR bonds, (v) the imposition of STAR bond occupation taxes, (vi) the STAR Bonds School Improvement and Operations Trust Fund, (vii) the issuance of alternative bonds and general obligation bonds, (viii) amendments to STAR bond districts, (ix) restrictions, (x) reporting taxes, (xi) the STAR bonds review committee, (xii) severability, (xiii) rules, (xiv) open meetings and freedom of information, (xv) restrictions, and (xvi) powers of political subdivisions. Makes changes pertaining to STAR bonds in the Illinois State Auditing Act, the Counties Code, the Illinois Municipal Code, the Metropolitan Pier and Exposition Authority Act, the Regional Transportation Authority Act, the Metro-East Park and Recreation District Act, the Local Mass Transit District Act, the Flood Prevention District Act, and the Water Commission Act of 1985. Amends the State Finance Act to create the STAR Bonds Revenue Fund and the STAR Bonds School Improvement and Operations Trust Fund. Amends the New Markets Development Program Act. Increases the annual cap on credits from $10,000,000 to $20,000,000. Amends the Illinois Income Tax Act. Creates a credit for taxable years beginning after December 31, 2010, and ending on or before December 31, 2016 in an amount equal to 25% of the claimant's investment made directly in a qualified new business venture. Contains a nonacceleration clause. Contains other provisions. Effective immediately except that certain provisions take effect on July 1, 2010 or January 1, 2011. P.A. 96-0939

SB 2612 Utilities – Local Tax Audits
Amends the Electricity Infrastructure Maintenance Fee Law and the Illinois Municipal Code. Authorizes municipalities that impose certain taxes or fees on or collected by public utilities to conduct audits of those utilities to determine the accuracy of the taxes or fees paid to the municipality. Sets forth procedures under which a municipality may collect information from a public utility that is necessary to perform an audit. Sets forth procedures concerning the audit findings, liability for errors, penalties, confidentiality, and exemptions. Provides that a municipality may audit a community antenna television system operator franchised by the municipality to provide video services. Sets forth the procedures concerning the audit. Amends the Local Government Taxpayers' Bill of Rights Act. Limits the authority of municipalities (including home rule municipalities) to impose penalties with respect to certain taxes imposed under the Illinois Municipal Code or with respect to the municipal electricity infrastructure maintenance fee. Amends the Counties Code. Provides that a county may audit a community antenna television system operator franchised by the county to provide video services. Sets forth the procedures concerning the audit. Sets forth procedures concerning the audit findings, liability for errors, and confidentiality. Contains other provisions. Adds statewide franchise holders under specified circumstances to the definition of "CATV operators". Provides that a county or municipality that has imposed a franchise fee under specified circumstances may, subject to the limitations and protections stated in the Local Government Taxpayers' Bill of Rights Act (instead of the Local Government Taxpayers' Bill of Rights Act and certain provisions of the Cable and Video Customer Protection Law), request information from a CATV operator to perform an audit. Exempts municipalities with a population exceeding 1,000,000. Effective immediately. P.A. 96-1422.

SB 3658 Sales Tax Holiday
Amends the Use Tax Act and the Retailers' Occupation Tax Act. Provides that, from August 6, 2010 through August 15, 2010 only, the tax imposed under the Acts on clothing and school supplies shall be at the rate of 1.25% (instead of 6.25%). Makes corresponding changes in the State Finance Act. Effective immediately. P.A. 96-1012

Legislative Recap for 2010

SB 3659 Illiana Expressway
Creates the Public Private Agreements for the Illiana Expressway Act. The provisions within this bill that effect IDOR provide for a sales tax exemption for building materials sold to be incorporated into the Illiana Expressway project. The bill provides that in order to document the tax exempt sale, the seller must obtain from the purchaser a copy if its Certificate of Eligibility for Sales Tax Exemption, which is issued by IDOT. In addition to the sales tax exemption, the bill also provides that the property used for this project shall be exempt from property taxes, regardless of whether the property is leased to someone who would not otherwise be eligible for the exemption. Effective immediately. P.A. 96-0913

SB 3683 River Edge Redevelopment Zone
Amends the River Edge Redevelopment Zone Act. Provides that a public utility that has facilities or land affected by the clean-up, remediation, and redevelopment of a River Edge Redevelopment Zone and that incurs costs related to the remediation or the removing or relocating of utility facilities in the River Edge Redevelopment Zone may recover all reasonable and prudent costs. Provides that the costs incurred by a public utility for facility removal or relocation shall be shared equally among the public utility, the municipality in which the facility is located, and specified landowners. Provides that the Illinois Commerce Commission shall allow a public utility to fully recover from all retail customers in its service territory all reasonable and prudent costs that it incurs in conducting environmental remediation in the River Edge Redevelopment Zone related to the removal or relocation of utility facilities in the River Edge Redevelopment Zone. Provides that the Section is repealed 7 years after the effective date of the amendatory Act. Contains other provisions. Effective immediately. P.A. 96-1404

PROPERTY TAX & TIF EXTENSION

HB 0217 Property Tax – Special Service Disconnect
Amends the Property Tax Code. Provides that the corporate authorities of a municipality that establishes a special service area may petition the circuit court to disconnect territory from the special service area. Effective immediately. P.A. 96-1031

HB 1631 TIF Extension – Romeoville
Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that the redevelopment project in the TIF district created by ordinance that was adopted on June 6, 1989 by the Village of Romeoville must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the ordinance was adopted. Makes revisory changes. Effective immediately. P.A. 96-1514.

HB 4723 Property Tax – Historical Society
Amends the Property Tax Code. Provides that any taxing district may abate any portion of its taxes on the property of a qualified historical society for assessment years 1998 through 2013 (instead of 2008). Effective immediately. P.A. 96-1136

HB 4797 Property Tax – Wind Farms Extension
Amends the Property Tax Code. Provides that a Division of the Code setting forth special valuation procedures for wind energy devices applies through assessment year 2016 (instead of 2011). Effective January 1, 2011. P.A. 96-1036

HB 3998 TIF – Grundy County
Amends the County Economic Development Project Area Property Tax Allocation Act. Provides that, for a period of 2 years beginning on the effective date of the amendatory Act, the corporate authorities of Grundy County may, by ordinance, propose the establishment of an economic development project and fix a time and place for a public hearing. Provides that the economic development plan for the project area must include certain findings related to growth and development within the area and environmental remediation costs. Effective immediately. P.A. 96-1262

HB 5144 Property Tax Abatement – Park District
Amends the Property Tax Code. Provides that a Section of the Code that provides for an abatement of unpaid taxes and existing liens for property that is acquired by a unit of local government applies to counties, municipalities, school districts, and park districts (now, counties and municipalities only). Provides that property that is transferred to a county, municipality, school district, or park district under the terms of an annexation agreement, development agreement, donation agreement, plat of subdivision, or zoning ordinance by an entity that has been dissolved or is being dissolved or has been in bankruptcy proceedings or is in bankruptcy proceedings also qualifies for the abatement. Effective immediately. P.A. 96-1142

HB 5158 Property Tax – Redemption Deposit
Amends the Property Tax Code. Provides that the portion of a deposit for redemption that includes fees for title searches may not exceed $150 per redemption. Effective January 1, 2011. P.A. 96-1067

HB 5169 PTELL – Separate Rates/Referendum
Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that the county clerk shall calculate separate limiting rates for the funds for persons with a developmental disability if a tax is approved by the electors of the county at referendum. Amends the County Care for Persons with Developmental Disabilities Act. Provides that taxes levied under the Act must be approved by referendum. Repeals a Section of the Act providing that taxes levied under the Act are subject to a back-door referendum. Provides that the electors of the county may provide, by petition

and referendum, for the establishment and maintenance of facilities or services for the benefit residents with a developmental disability and the levy of an annual tax not to exceed 0.1% upon all the taxable property in the county for those purposes. Effective immediately. P.A. 96-1350

HB 5603 Annexed Property Tax Refunds
Amends the Property Tax Code. Provides that, if property is annexed to a municipality under a provision of the Illinois Municipal Code that allows annexation of property containing 60 acres or less by municipal ordinance at any time during the taxable year, the taxpayer may apply to the municipality for a refund of the amount of property taxes (i) paid by the taxpayer, (ii) distributed to the municipality, and (iii) attributable to the annexed property for the portion of the taxable year during which the property was not included in the municipality. Provides that the municipality shall refund those amounts to the taxpayer within 60 days after the application is received. Preempts home rule powers. Effective immediately. P.A. 96-1351

HB 5635 TIF Extension – Charleston
Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that the redevelopment project in the TIF district created by an ordinance that was adopted on December 20, 1986 by the City of Charleston must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the ordinance was adopted. Effective Immediately. P.A. 96-1494

HB 6062 Acceptance of Credit Cards for Property Taxes
Amends the Property Tax Code. Provides that, beginning January 1, 2012, a county with a population of more than 3,000,000 is required to accept payment by credit card for each installment of property taxes. Provides that the county is not required to accept payment by credit card for the payment on any installment of taxes that is delinquent under certain provisions of the Property Tax Code or for the purposes of any tax sale or scavenger sale. Preempts the concurrent exercise of home rule powers. Amends the State Mandates Act to require implementation without reimbursement by the State. Provides that all service charges or fees associated with the processing or accepting of a credit card payment by the county shall be paid by the taxpayer and shall not be refundable. Provides that the county shall not incur liability for or associated with the collection of a property tax payment by credit card. Provides that the acceptance of credit cards by a county with a population of more than 3,000,000 is not subject to the public hearing requirement of the Local Governmental Acceptance of Credit Cards Act. Amends the Local Government Acceptance of Credit Cards Act to make conforming changes. Effective immediately. P.A. 96-1248

HB 6125 Property Tax – Refusal of Checks
Amends the Property Tax Code. Provides that a county collector may refuse to accept a personal or corporate check (instead of a personal check only) within 45 days (instead of 30 days) before a tax sale or at any time if a previous payment by the same payer was returned by a bank for any reason. Effective immediately. P.A. 96-1250

HB 6126 Property Tax - Judgments
Amends the Property Tax Code. Provides that all applications for judgment and order of sale for taxes and special assessments on delinquent properties shall be made within 90 days after the second installment due date (instead of during the month of October). Effective immediately. P.A. 96-1329

HB 6241 Manufactured Homes - Assessment
Creates the Manufactured Home Installation Act. Provides that a manufactured home installed on private property that is not located in a mobile home park must be installed in accordance with the manufacturer's instructions and assessed and taxed as real property. Amends the Property Tax Code and the Mobile Home Local Services Tax Act to provide that a mobile home located outside of a mobile home park shall be assessed and taxed as real property. Provides that mobile homes that are located outside of mobile home parks and taxed under the Mobile Home Local Services Tax Act on the effective date of the amendatory Act shall not be classified, assessed, and taxed as real property until the home is sold, transferred, or relocated. Provides that mobile homes that are located inside mobile home parks must be considered chattel and must be taxed according to the Mobile Home Local Services Tax Act. Provides that the owners of certain mobile homes may file a request with the county that the home be classified, assessed, and taxed as real property. Effective January 1, 2011. P.A. 96-1477

SB 150 Community Expanded Mental Health Services Act
Creates the Community Expanded Mental Health Services Act. Provides for initiation of a question of creating an Expanded Mental Health Services Program to provide mental health services within a contiguous territory included entirely within a municipality with more than 1,000,000 inhabitants and increasing real estate property taxes. Provides that if the voters of the territory approve of the creation of an Expanded Mental Health Services Program, a Governing Commission shall be appointed with specified duties. Provides for: creation of and expenditures from an expanded mental health services fund; termination of a Program; immunity and indemnification; legal actions; penalties; home rule; and other matters. Effective January 1. 2012. P.A. 96-1548.

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SB 1936 Property Tax – Special Service Areas
Amends the Property Tax Code. Authorizes the issuance of refunding bonds for special service area bonds if the municipality or county finds that refunding is in the best interest of the taxpayers of the special service area. Provides that the bonds may be issued without meeting certain notice and hearing requirements. Sets forth requirements for the term and debt service of the refunding bonds. Provides that the interest rate on the refunding bonds, the maximum principal of the refunding bonds, and the maximum period of time over which the refunding bonds may be retired may not be greater than that set forth in the notice for the refunded bonds. Provides that specified property taxes in 2 or more special service areas may be pledged to secure a single bond issue benefitting the special service areas if those special service areas are within the corporate limits of a municipality. Provides that property taxes that are pledged to secure a single bond issue benefitting more than one special service area shall be levied on a basis that provides a rational relationship between the amount of the tax levied against each lot, block, tract, and parcel of land in the special service area and the special service benefit rendered. Effective immediately.
Governor Amendatory Veto Message (AV Accepted)
Proposes to remove language limiting the maximum principal amount of the refunding bonds. Proposes to provide that the debt service of the refunding bonds may not exceed the debt service estimated to be paid over the remaining duration of the refunded bonds. P.A. 96-0884

SB 2065 TIF Extension – Crete/Champaign
Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that the redevelopment projects in the TIF districts created by ordinance that were adopted on (i) December 13, 1993, (ii) February 12, 2001, and (iii) April 23, 2001 by the Village of Crete must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the respective ordinances were adopted. Makes revisory changes. Contains a non-acceleration clause. Provides that the redevelopment project in the TIF district created by ordinance that was adopted on December 16, 1986 by the City of Champaign must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the ordinance was adopted. Makes revisory changes. Effective immediately. P.A. 96-1359

SB 2350 Property Tax – Returning Veterans
Amends the Property Tax Code. In a Section concerning the returning veterans' homestead exemption, provides that the veteran may apply the exemption for the taxable year after he or she returns if (i) he or she first acquires a principal residence during the taxable year in which he or she returns, but after January 1 of that year, and (ii) if the property is owned and occupied as a principal residence by the veteran on January 1 of the next taxable year. Effective immediately. P.A. 96-1288

SB 2499 General State Aid Formula for School Dist Overlaping PTELL Counties
Amends the State aid formula provisions of the School Code. Provides that for the 2010-2011 school year and each school year thereafter, if a school district's boundaries span multiple counties, then the Department of Revenue shall send to the State Board of Education, for the purpose of calculating general State aid, the limiting rate and individual rates by purpose for the county that contains the majority of the school district's equalized assessed valuation. Effective immediately. Veto Overridden. P.A. 96-1480

SB 2530 TIF Extension – Venice
Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that the redevelopment project in the TIF district created by an ordinance that was adopted on October 14, 1993 and amended on August 2, 2010 by the City of Venice must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the ordinance was adopted. Effective immediately. P.A. 96-1552

SB 2559 Cook County Tax Sales
Amends the Property Tax Code. Provides that, in Cook County, all applications for judgment and order of sale for taxes and special assessments on delinquent properties shall be made (i) by July 1, 2011 for tax year 2009 and (ii) within 90 days after the second installment due date for tax year 2010 and each tax year thereafter. Provides that, if the collector is prevented from advertising and obtaining judgment by July 1, 2011 for tax year 2009, or within 90 days after the second installment due date for tax year 2010 and each tax year thereafter, the collector may obtain judgment at any time thereafter, but if the failure arises because of the county collector's failure to comply with any of the requirements of the Property Tax Code, then the county collector shall be held on his or her official bond for the full amount of all taxes and special assessments charged against him or her. Effective immediately. P.A. 96-1512

SB 2795 Prop Tax – Subdivision Assessment
Amends the Property Tax Code. Provides that a Section of the Code that provides that the assessed valuation of certain platted and subdivided property shall be determined each year based on the estimated price the property would bring at a fair voluntary sale for use by the buyer for the same purposes does not apply to property in a special service area for which the ad valorem taxes are extended solely upon the equalized assessed value of the land without regard to improvements. Effective immediately. P.A. 96-1396

SB 2797 Property Tax – Omitted Assessments
Amends the Property Tax Code. Provides that the county assessor shall have power to assess properties which may have been omitted from assessments for the current year and not more than 3 years prior to the current year (rather than

the current year or during any year or years). Provides for requirements for the notice of the assessment. Provides that no charge for tax of previous years shall be made against any property if the assessor failed to notify the board of review of the omitted assessment; the owner of the property gave notice of a change in use, leasehold, or titleholder; the assessor received but failed to list new construction occurring on the property on the tax rolls; the assessor received but failed to list a plat map, plat of survey, ALTA survey, or mortgage survey on the tax rolls; the assessor received but failed to list a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner on the tax rolls; or the property was the subject of an assessment appeal that had included the intended omitted property as part of the assessment. Provides that if any property listed as exempt by the chief county assessment officer has a change in use, leasehold estate, or titleholder of record, the transferee shall notify the chief county assessment officer of the change within 90 days (rather than 30 days). Provides that the notice meet certain requirements if it is mailed. Provides that the notice meet certain requirements if it is provided in person. Effective immediately. P.A. 96-1553

SB 3139 Property Tax – PTELL Extension Base
Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that each taxing district's debt service extension base shall be increased each year beginning with the later of (i) the 2009 levy year or (ii) the first levy year in which the Law becomes applicable to the taxing district, by the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year. Provides that, if a taxing district's debt service extension base is established or increased by a referendum held after February 2, 2010, the debt service extension base shall be increased if certain authorizing language is included in the referendum. Effective immediately. P.A. 96-1202

SB 3152 TIF – Notice – Intergovernmental Agreements
Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that, for each redevelopment project area, municipalities must submit to (i) the State Comptroller and (ii) all taxing districts overlapping the redevelopment project area a list of (1) all intergovernmental agreements in effect during the fiscal year to which the municipality is a party and (2) an accounting of any moneys transferred or received by the municipality during that fiscal year pursuant to those intergovernmental agreements. Requires that no later than 10 years after the corporate authorities of a municipality adopt an ordinance to establish a redevelopment project area, the municipality must compile a status report concerning the redevelopment project area. Sets forth the requirements for the status report. Provides that beginning in fiscal year 2011 and in each fiscal year thereafter, a municipality must detail in its annual budget (i) the revenues generated from economic development project areas by source and (ii) the expenditures made by the municipality for economic development project areas. Requires that a municipality submit in an electronic format specified information concerning redevelopment project areas to the State Comptroller and to all taxing districts overlapping the redevelopment project area. Provides that the State Comptroller must post on his or her official website specified information submitted by municipalities concerning redevelopment project areas. Amends the County Economic Development Project Area Tax Increment Allocation Act of 1991. Requires that no later than 10 years after the corporate authorities of a county adopt an ordinance to establish an economic development project area, the county must compile a status report concerning the economic development project area. Sets forth the requirements for the status report. Provides that beginning in fiscal year 2011 and in each fiscal year thereafter, a county must detail in its annual budget (i) the amount of revenue generated from economic development project areas by source and (ii) the expenditures made by the county for economic development project areas. Makes other changes. Effective immediately. P.A. 96-1335

SB 3265 Summit Park - Validation
Creates the Summit Park District Tax Levy Validation (2010) Act. Validates levy ordinances and tax extensions to the extent they do not exceed the maximum amount authorized under the Property Tax Extension Limitation Law if the District had taken into account the tax increment value from the expiration of the West Summit TIF. Amends the Property Tax Code to make the Property Tax Extension Limitation Law subject to the Summit Park District Tax Levy Validation (2010) Act. Effective immediately. P.A. 96-1205

SB 3334 Property Tax – Fair Cash Value
Amends the Property Tax Code. Provides that boards of review and the Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments. Provides that the Department of Revenue shall include foreclosure sales and short sales in its sales ratio studies. Amends the Real Estate Transfer Tax Law in the Property Tax Code to provide that transfer declarations shall include information concerning whether the transfer is pursuant to compulsory sale. Provides that boards of review shall consider compulsory sales in their equalization process. Defines "compulsory sale" as a short sale or the first sale of residential property to occur after a foreclosure proceeding. Effective immediately. P.A. 96-1083

SB 3446 Property Tax – Billing & Interest
Amends the Property Tax Code. In a Section concerning payments under the accelerated method of billing, provides that, for tax year 2010, the estimated first installment of unpaid taxes shall be deemed delinquent and shall bear interest after April 1 (instead of March 1) at the rate of 1.5% per month. Effective immediately. P.A. 96-1297

Legislative Recap for 2010

SB 3552 Mobile Home Tax – Delay Penalty in Disaster
Amends the Mobile Home Local Services Tax Act. Authorizes the county board of a county designated in whole or in part as a disaster area by the President of the United States or the Governor of the State to adopt an ordinance or resolution providing that, for any mobile home that is situated within the designated disaster area and determined to be substantially damaged or adversely affected by the disaster, the accrual and payment of certain penalties and the entry of a judgment or order of sale may be postponed as may the date upon which privilege taxes become delinquent. Also provides that the resolution or ordinance may direct the county collector to refund tax payments under certain circumstances. Requires the ordinance or resolution to establish a procedure for affected property owners to make application to a designated county official to determine whether a property is substantially damaged or adversely affected. Effective immediately. P.A. 96-1211

SB 3619 Industrial Jobs TIF Extension
Amends the Industrial Jobs Recovery Law in the Illinois Municipal Code. Extends the authority granted to municipalities to establish redevelopment project areas and to adopt tax increment allocation financing to January 1, 2012. Effective immediately. P.A. 96-1220

SB 3638 Property Tax Reform/Taxpayer Action Boards
Amends the Property Tax Code. Extends the alternative general homestead exemption for a period of 3 years. Provides that the maximum amount of the exemption is $20,000 in the first taxable year, $16,000 in the second taxable year, and $12,000 in the third taxable year. Provides that, beginning in taxable year 2010, the returning veterans' homestead exemption also applies in the taxable year after the taxable year in which the veteran returns from active duty in an armed conflict involving the armed forces of the United States. Provides that taxpayer in counties with populations of 3,000,000 or more who are eligible for a senior citizens homestead exemption must reapply each year. Provides that applications for the senior citizens homestead exemption shall be mailed to the taxpayer. Provides that the annual amount of the disabled veterans standard homestead exemption is $5,000 for veterans with a service connected disability of at least 70% (instead of 75%). Provides that taxpayers who have been granted a disabled veterans standard homestead exemption must reapply each year. Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Provides for the creation of 7 Taxpayer Action Boards within the Department of Revenue. Provides that one board shall be established for each of the following counties: Cook, DuPage, Kane, Kendall, Lake, McHenry, and Will. Sets forth the duties of the boards. Provides that the boards shall function at no additional cost to the State. Provides that counties other than Cook County may elect to be subject to the alternative general homestead exemption if the county adopts an ordinance within 6 months after the effective date of the amendatory Act. Effective immediately. P.A. 96-1418

SB 3666 Property Tax – Disabled Veterans
Amends the Property Tax Code. Provides that, if a taxpayer has been awarded a disabled veterans standard homestead exemption, and that taxpayer subsequently becomes a resident of a facility licensed under the Nursing Home Care Act or a facility operated by the United States Department of Veterans Affairs, then the exemption shall continue (i) so long as the residence continues to be occupied by the qualifying person's spouse or (ii) if the residence remains unoccupied but is still owned by the person who qualified for the homestead exemption. Effective January 1, 2011. P.A. 96-1298

LOCAL GOVERNMENT

HB 4837 Municipal Audits
Amends the Illinois Municipal Code. Provides that if a municipality (i) has a population of less than 200, (ii) has bonded debt in the amount of $50,000 or less, and (iii) owns or operates a public utility, then the municipality shall cause an audit of the funds and accounts of the municipality to be made by an accountant employed by the municipality or retained by the Comptroller for fiscal year 2011 and every fourth fiscal year thereafter or until the municipality has a population of 200 or more, has bonded debt in excess of $50,000, or no longer owns or operates a public utility. Effective immediately. P.A. 96-1309

HB 5011 Revenue Sharing – Local Allocation
Amends the State Revenue Sharing Act. In provisions concerning the allocation among municipalities and counties, provides that when territory has been annexed to or disconnected from a municipality, the clerk of the municipality must notify the Department of Revenue of the number of residents in the territory based on census data and also provide other information. Applies to annexations and disconnections after January 1, 2007. Thereafter, requires adjustment within 30 days of receipt of the notice of the monthly allocations to reflect the changes in the number of residents. Contains other provisions. Effective July 1, 2010. P.A. 96-1040

SB 0575 Alexander-Cairo Port District Act
Creates the Alexander-Cairo Port District Act. Provides that the District shall be governed by a 7-member Board. Sets forth the appointment and terms of the Board members. Sets forth the powers and duties of the District, including the power to issue certain permits, the power to locate, establish, and maintain a public airport, the power of eminent domain, and the power to issue bonds. The District also has the authority to

levy a tax that must be approved by referendum, and it cannot exceed 0.05% of the value of all taxable property within the Port District as equalized or assessed by IDOR. Amends the Eminent Domain Act to make conforming changes. Amends the Jackson-Union Counties Regional Port District Act. Provides that if there is a vacancy for 3 months or more in the office of a member appointed by a mayor, then the Board may request that the county board of the county in which the municipality is located appoint a person to fill the vacancy for the remainder of the term or until a successor is appointed and qualified. Provides that before requesting that the county board fill the vacancy, the Board must notify the mayor authorized to fill the vacancy by first class mail. Sets forth the notice requirements. Effective immediately. P.A. 96-1015

SB 2523 Muni Code – Business Dist Development
Amends the Illinois Municipal Code with respect to the "Business District Development and Redevelopment Law". Authorizes the issuance of bonds without referendum. Specifies notice requirements for a public hearing on a proposed business district plan. Sets forth the procedure for amending a business district plan. Specifies the requirements for a municipality to issue bonds for the payment or reimbursement of business district project costs. Makes numerous other changes. Provides that changes to the Law apply only to new business districts, unless an existing district is conformed by ordinance. Provides that a municipality shall have the power to acquire property by eminent domain in accordance with the Eminent Domain Act. Provides that a business district's bond obligations must mature not later than 20 years after the date of issue or the dissolution date of the business district, whichever is earlier (instead of not later than the dissolution date of the business district). Deletes provisions authorizing a municipality to (i) create a Business District Commission and (ii) use revenues from one business district for eligible business district project costs in another business district. Makes technical changes. Effective immediately. P.A. 96-1394

SB 3134 Non-Home Rule Use and Occupation Tax
Amends the Illinois Municipal Code concerning the non-home rule use and occupation taxes. Provides that if a tax is approved by referendum on or after the effective date of the amendatory Act, the corporate authorities of a non-home rule municipality may, until December 31, 2015, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. The municipality may only use these proceeds for municipal operations if the ballot proposition indicates that proceeds may be used for municipal operations. Effective immediately. P.A. 96-1057

SB 3952 Business District Development and Redevelopment
Amends the Illinois Municipal Code with respect to the Business District Development and Redevelopment Law. Corrects cross-references. Requires address information to be reported to the Department of Revenue by April 1. Provides that a redevelopment project may be initiated within 15 years (instead of 7 years) in a redevelopment project area designated by the City of Chicago on July 29, 1998. Further provides that the City of Chicago may retroactively repeal any ordinances adopted by the City of Chicago that repealed a redevelopment project area designated by the City of Chicago on July 29, 1998. Provides that the City of Chicago has 90 days after the effective date of this amendatory Act to repeal the ordinance. Makes revisory changes. Effective immediately. P.A. 96-1555

LOTTERY

SB 3037 Lottery – Ticket for the Cure
Amends the Illinois Lottery Law, the Department of Public Health Powers and Duties Law of the Civil Administrative Code of Illinois, and the State Finance Act. Changes the name of the "Ticket For The Cure Fund" to the "Carolyn Adams Ticket For The Cure Grant Fund". Effective immediately. P.A. 96-1290

SB 3661 Specialty Lottery Retailer - Vets
Amends the Illinois Lottery Law. Requires the Division of the Lottery to establish a special classification of retailer license to facilitate the year-round sale of the special instant scratch-off game for the benefit of Illinois veterans. Exempts these licensees from licensure fees. Provides that specialty retailers shall receive a sales commission equal to 2% of the face value of specialty game tickets purchased from the Department, less adjustments for unsold tickets returned to the Illinois Lottery for credit. Provides that specialty retailers may not cash winning tickets, but are entitled to a 1% bonus in connection with the sale of a winning specialty game ticket having a price value of $1,000 or more. Effective immediately. P.A. 96-1105

LIQUOR

HB 5842 Liquor License
Amends the Liquor Control Act of 1934. Provides for the issuance or renewal of a retail license authorizing the sale of alcoholic liquor at a premises located within a municipality in excess of 1,000,000 inhabitants and within 100 feet of a school if certain conditions are met. Effective immediately. P.A. 96-1051

Legislative Recap for 2010

SB 0748 Liquor – License Renewal
Amends the Liquor Control Act of 1934. Provides for the issuance or renewal of a license authorizing the sale of alcoholic liquor incidental to the sale of food within a restaurant that is established in a premises that is located in a municipality with a population in excess of 1,000,000 inhabitants and within 100 feet of a school if certain conditions are met. Provides that the principal religious leader of the church and either the alderman of the ward in which the school is located or the principal of the school must have delivered a written statement to the local liquor control commissioner stating that he or she does not object to the issuance of a liquor license to a restaurant that meets all of the other conditions of the provision. Provides additional conditions to be met for a restaurant to be issued a liquor license under the provision. Effective immediately. P.A. 96-0871

SB 3348 Craft Distillers
Amends the Liquor Control Act of 1934. Provides for manufacturer's license for Craft Distiller. Provides that a craft distiller license shall allow the manufacture of up to 5,000 gallons of spirits by distillation per year and the storage of such spirits. Provides that if a craft distiller licensee is not affiliated with any other manufacturer, then the craft distiller licensee may sell such spirits to (1) distributors in this State and (2) non-licensees subject to certain limits. Provides that any distiller licensed under the Act on the effective date of the amendatory Act who applies for licensure as a craft distiller and manufactured no more than a certain amount of spirits shall not be required to pay the initial licensing fee. Sets forth the fee amount for a manufacturer license as a craft distiller. Provides that a person licensed as a craft distiller not affiliated with any other person manufacturing spirits may be permitted to receive one retailer's license for the premises in which he or she actually conducts business permitting only the retail sale of spirits manufactured at such premises and that such sales shall be limited to on-premises, in-person sales only, for lawful consumption on or off premises. Provides that a craft distiller licensed for retail sale shall secure a certain amount of liquor liability insurance coverage. Also makes technical changes. Effective immediately. P.A. 96-1367

GAMING

HB 4927 Video Gaming
Amends the Video Gaming Act. Allows for a credit of one cent. Includes a licensed truck stop establishment in the definition of "terminal operator". Makes changes in the definition of "licensed truck stop establishment". Adds references to limited liability companies. Provides that the Illinois Gaming Board shall establish a maximum payout percentage for approved models by rule. Allows for a hardware or software change for the purpose of making a change in the theoretical payback percentage of a video gaming terminal either on site or via the central communications system. Removes language prohibiting a terminal operator from owning or having a substantial interest in more than 5% of the video gaming terminals licensed in the State. Sets limits on the hours a licensed location may operate video gaming terminals. Prohibits a person who has facilitated, enabled, or participated in the use of coin-operated devices for gambling purposes or who is under the significant influence or control of such person from licensure under the Act. Removes a provision that "school" does not include a day care center or a home school. Provides that a video gaming terminal operated for amusement only and bearing a valid amusement tax sticker shall not be subject to certain provisions until 30 days after the Board establishes that the central communications system is functional. Provides that a licensed fraternal establishment or licensed veterans establishment that does not hold a liquor license may operate video gaming terminals if the establishment is located in a county with a population between 6,500 and 7,000, based on the 2000 U.S. Census, the county prohibits by ordinance the sale of alcohol, and the establishment is in a portion of the county where the sale of alcohol is prohibited. Makes changes concerning financial interest restrictions, location restrictions, the prohibition on multiple types of licenses, and insurance requirements. Adds language concerning undue economic concentration. Effective immediately. P.A. 96-1410

SB 0744 Electronic Gaming Act
Amends the Video Gaming Act. Makes changes in the definition of "licensed establishment" to allow restaurants and bars that are attached to racetracks to be licensed under the Video Gaming Act. Removes a prohibition against specified establishments operating a video gaming terminal within 1,000 feet of an intertrack wagering location licensee. Effective immediately. P.A. 96-1479

SB 1937 Separation of Gaming From IDOR
Amends the Riverboat Gambling Act. Separates the Illinois Gaming Board from the Department of Revenue for the purposes of enforcing and administering the Riverboat Gambling Act. Makes conforming changes. Prohibits members of the Board from holding any other public office (rather than any other public office for which he or she shall receive compensation) and from engaging in any political activity. Makes changes regarding disclosure of equity interests of the Board members and their spouses and children. In provisions concerning the powers and duties of the Board, removes language allowing the Director of Revenue to delegate responsibility for the administration and enforcement of certain Acts concerning gaming to the Board and adds language concerning contracts. Makes changes concerning appropriations from the State Gaming Fund. Makes other changes. Effective January 1, 2011. P.A. 96-1392

Legislative Recap for 2010

SB3173 Gambling Violation Exemption
Exempts from a gambling violation games of skill or chance where money or other things of value can be won but no payment or purchase is required to participate. Effective immediately. P.A. 96-1203

RACING

SB 0735 Horse Racing – Pari-mutual Tax
Amends the Illinois Horse Racing Act of 1975. Increases the pari-mutuel tax at a pari-mutuel facility whose license is derived from a track located in a county that borders the Mississippi River and conducted live racing in the previous year from 0.25% of the daily pari-mutuel handle to 0.75% of the daily pari-mutuel handle. Effective immediately. P.A. 96-1287

MISCELLANEOUS

HB 5191 Fiscal Impact Analysis for Rules Affecting Small Businesses
Amends the Illinois Administrative Procedure Act. Requires that the economic impact analysis for a proposed rule affecting small businesses be prepared by the agency promulgating the rule (now, the Business Assistance Office of the Department of Commerce and Economic Opportunity). Requires the analysis before a rule is filed for publication in the Illinois Register (instead of before a rule is adopted). Effective January 1, 2011. P.A. 96-1448

HB 5230 Corporate Accountability – Combined Reports/Notification
Amends the Corporate Accountability for Tax Expenditures Act. Provides that a recipient of multiple development assistance agreements in the same award year and for a single project site may file a consolidated progress report if the applicant's base number of employees and number of jobs to be created and retained as stated in the multiple development assistance agreements or applications are the same. Provides that, in addition to other requirements, progress reports may contain any other information the Department (DCEO) shall deem necessary to ensure compliance with a development assistance program. Amends the Build Illinois Act. Provides that businesses receiving grants and loans under the Large Business Development Act shall provide the Department with quarterly reports detailing financial and performance information as requested by the Department during the grant or loan period. Effective January 1, 2011. P.A. 96-1429

HB 5437 Bingo – Seniors & Vets
Amends the Bingo License and Tax Act. Allows senior citizens organizations to conduct bingo at a building owned by a church or veterans organization. Effective immediately. P.A. 96-1150

HB 5781 Collections Proposal
Creates the Reciprocal Tax Collection Act. Authorizes the Department of Revenue to collect taxes for other states that have a reciprocal law. Creates the Reciprocal Tax Collection Fund and provides for a continuing appropriation. Amends the State Finance Act and the Department of Revenue Law to make conforming changes. Amends the Illinois State Collection Act of 1986 to provide that, in the case of any liability referred to a collection agency, any fee charged to the State by the collection agency is considered an additional liability owed to the State. The amount that can be passed on to the debtor is limited to 25%. Authorizes the Department to recover administrative costs of collection from State agencies, rather than the previously provided for 20%. Amends the Retailers' Occupation Tax Act to allow collection actions and assessments to be filed within 6 years (instead of 2 years). Amends the Illinois Vehicle Code to authorize the Secretary of State to disclose or otherwise make available to the Department of Revenue social security numbers for use by the Department in the administration of any tax administered by the Department of Revenue or in the collection of any tax or debt that the Department of Revenue is authorized or required by law to collect. Effective January 1, 2011. P.A. 96-1383.

HB 5833 Electronic Payments/WIT Returns/Secondary Distributors
Amends the Department of Revenue Law of the Civil Administrative Code of Illinois to provide that a taxpayer who has an annual tax liability of $20,000 (instead of $200,000) or more shall make all payments of that tax to the Department by electronic funds transfer. Individuals are exempt from this lower threshold. With regard to WIT payment, the electronic payment threshold is lowered to $12,000. Amends the Illinois Income Tax Act to allow DOR to adopt rules to provide that employer returns with respect to withholding shall be filed for each calendar year on or before January 31 of the following year (instead of filing quarterly). Amends the Cigarette Tax Act and the Cigarette Use Tax Act to create a license category for secondary distributors. Defines "secondary distributor" as any person engaged in the business of selling cigarettes who (i) purchases stamped original packages of cigarettes from a licensed distributor, (ii) sells 75% or more of those cigarettes to retailers for resale, and (iii) maintains an established business where a substantial stock of cigarettes is available to retailers for resale. Provides that secondary distributors are required to obtain a license and must maintain certain records and submit reports to the Department. Effective immediately. P.A. 96-1027

HB 6082 Condos-Voting/Garage/Storage
Amends provisions of the Condominium Property Act stating that when 30% or fewer of the units, by number, possess over 50% in the aggregate of the votes in the association, any percentage vote of members shall require the specified percentage by number of units rather than by percentage of interest in the common elements allocated to units that

would otherwise be applicable. Adds language providing that garage units or storage units, or both, shall have, in total, no more votes than their aggregate percentage of ownership in the common elements and that those provisions mean that if garage units or storage units, or both, are to be given a vote, or portion of a vote, that the association must add the total number of votes cast of garage units or storage units and divide the total by the number of garage units or storage units and multiply by the aggregate percentage of ownership of garage units and storage units to determine the vote, or portion of a vote, that garage units or storage units have. Effective immediately. P.A. 96-6082

SB 0377 Amnesty/Debt Compromise/Selling Debt
Authorizes state agencies (except for IDOR) to sell uncollectible debt. Authorizes state agencies (other than IDOR) to compromise past due debt and enter into payment plans. Compromised amount must be at least 80% of amount due. Creates a tax amnesty program. The tax amnesty program would run from October 1, 2010 through November 8, 2010, and would be available to tax debts that became due after June 30, 2002 and prior to July 1, 2009. Effective immediately. P.A. 96-1435.

SB 2630 Electronic Records Act
Creates the Government Electronic Records Act. Authorizes and encourages the use of electronic records in the executive branch, rather than hard copy, if appropriate. Creates the Electronic Records Advisory Board, and requires the Board recommend policies, guidelines, and best practices concerning electronic records. Requires State agencies to review the recommendations and take steps consistent with them. Effective immediately. P.A. 96-1363.

SB 3011 Bingo Local Government Prizes
Amends the Bingo License and Tax Act. Allows for units of local governments to conduct bingo without a license or fee under specified conditions. Increases the maximum aggregate retail value of all prizes or merchandise awarded in any one game of bingo conducted by a senior citizens organization or a unit of local government from $5 to $10. Effective immediately. P.A. 96-1055.

SB 3462 Motor Fuels Tax Distributions
Amends the Motor Fuel Tax Law. Makes changes to the allocations of the tax receipts, which is done by IDOT, not IDOR. Provides that a proportional allotment of Motor Fuel Tax receipts shall be made for any road district based on the property tax rate extended for road and bridge purposes by the district. Sets forth separate allocation procedures for DuPage County. Provides that if any road district has levied a special tax for road purposes under certain Sections of the Illinois Highway Code, that levy entitles the road district to a full or proportionate allotment depending on the rate of the levy. Sets forth allotment procedures for those instances when a township has transferred money to the road and bridge fund. Sets forth allotment procedures for road districts in counties that are subject to the Property Tax Extension Limitation Law. Deletes a provision that the term “road district” includes park districts, forest preserve districts, and conservation districts organized under Illinois law. Effective immediately. P.A. 96-1024

SB 3660 Emergency Budget Act
Replaces everything after the enacting clause. Creates the Emergency Budget Act of Fiscal Year 2011. Authorizes the Governor, through January 9, 2011, to set aside a contingency reserve from certain FY11 appropriations. Requires the General Assembly to generate incremental revenues before the reserve may be used. Makes all State programs subject to appropriation through January 9, 2011. Repeals the Act on July 1, 2011. Amends the Illinois Administrative Procedure Act to authorize emergency rulemaking through December 31, 2010. Amends the State Finance Act to extend the lapse period for FY10 and to authorize fund transfers, through January 9, 2011, to the General Revenue Fund and the Common School Fund. Provides that, for fiscal year 2011 only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees’ Retirement System of Illinois from the amount appropriated for State contributions to the State Employees’ Retirement System of Illinois of an amount calculated at the rate certified for fiscal year 2011 by the Board of Trustees of the State Employees’ Retirement System of Illinois. Amends the General Assembly Compensation Act to require FY11 furlough days. Creates the Railsplitter Tobacco Settlement Authority Act. Creates the Railsplitter Tobacco Settlement Authority and sets forth its governance and powers. Provides that the Authority may issue bonds. Provides that the State may sell its rights to certain tobacco settlement proceeds to the Authority. Amends the State Pension Funds Continuing Appropriation Act. Provides that, for State fiscal year 2011, the continuing appropriation provided to the State Employees’ Retirement System is limited to an amount equal to the amount certified by the System on or before December 31, 2009, less any amounts received pursuant to certain payments to the System from line item appropriations from State funds other than the General Revenue Fund. Makes other changes. Effective immediately.
House Floor Amendment No. 12
Amends the State Budget Law of the Civil Administrative Code of Illinois. Requires the Governor to prepare quarterly budget statements and to present periodic budget addresses to the General Assembly. Provides that appropriations may be adjusted during the fiscal year by means of one or more supplemental appropriation bills if any State agency either fails to meet or exceeds certain goals. Provides that, prior to the submission of the State budget, the Governor and each constitutional officer, in consultation with the appropriation committees of the General Assembly, shall set certain statewide priorities and goals for the next fiscal year. Provides

that the Governor shall recommend that appropriations be made to State agencies and officers based on those agreed upon priorities and goals. Provides that appropriations committees must review individual line item expenditures and the total budget for each Department. Amends the Governor's Office of Management and Budget Act and the Commission on Government Forecasting and Accountability Act to provide that the Commission's revenue estimates must be prepared with any requested consultation from the Governor's Office of Management and Budget.

House Floor Amendment No. 14

Provides that, as soon as possible after the effective date of this Act, each State agency of the executive branch shall review each of its existing contracts. Provides that those State agencies shall seek to modify or terminate and re-bid those contracts if, upon review of the contract, the agency determines that it is in the best interest of the State to do so.

House Floor Amendment No. 17

Amends the General Assembly Compensation Act. Provides that, for fiscal year 2011 only (i) the amount allowed to members of the General Assembly for lodging and meals is $111 per day and (ii) mileage for automobile travel shall be reimbursed at a rate of $0.39 per mile.

House Floor Amendment No. 18

Amends the Compensation Review Act. Prohibits a fiscal year 2011 cost-of-living adjustment for State government legislative and executive elected officers and appointees in positions for which the Compensation Review Board previously recommended or determined compensation.

House Floor Amendment No. 19

Makes changes to the bill as amended by House Amendment 9 to provide that General Assembly furlough days shall be calculated at 1/261st of the member's annual salary (instead of 1/365th). P.A. 96-0958

SB 3662 BIMP

Replaces everything after the enacting clause. Creates the FY2011 Budget Implementation (Finance) Act. Amends various Acts to make changes necessary to implement the Governor's FY2011 budget recommendations concerning finance. Effective July 1, 2010. P.A. 96-0959

Court Cases

Income Tax

Dods v. Hamer
No. 1-09-2548 (1st Dist. Aug. 19, 2010)

Mr. and Mrs. Dods owned three homes, one in Burr Ridge, Illinois, one in Longboat Key, Florida, and another in Michigan. They considered the Burr Ridge home to be their domicile until January 2002, when they claimed to change their domicile to Florida. Mr. Dods had served as chairman and CEO of a company located in Glen Ellyn, Illinois, until 2002, when he turned over the day to day operations of RC2 Corp. and step down as CEO. His employment contract reflected his diminished duties and contemplated that he would become a Florida resident. The Department audited the Dodses for 2002 through 2004 and determined that they remained Illinois residents for income tax purposes. The Dodses paid the resulting notice of deficiency under protest and filed an action in the Circuit Court of Cook County.

In 2002 through 2004, they spent the majority of their time in Florida, traveling to Illinois for personal, investment and business reasons. They obtained Florida driver's licenses, registered to vote in Florida and filed a Florida intangibles return. They joined a local church, participated in area charity events and established relationships with healthcare professionals in Florida.

The Dodses retained their Burr Ridge residence to use when they returned to Illinois. They had cars registered in both Florida and Illinois. Mr. Dods maintained investments in two Illinois banks, served as chairman of RC2 Corp. and attended quarterly meetings in 2002 through 2004.

In an unpublished decision pursuant to Supreme Court Rule 23, the appellate court determined that the Dodses were residents of Florida during the time in question. Noting that the Dodses spent 51% of their time in Florida and only 28% in Illinois, as well as their active presence in Florida during 2002 through 2004, the appellate court concluded that the evidence supported the circuit court's finding that the Dodses trips to Illinois during the time in question were for temporary or transitory purposes. Therefore, they were not subject to income tax as Illinois residents. The appellate court further held that the fact that the Dodses received the homestead exemption on the Burr Ridge residence was not determinative in and of itself. The appellate court also distinguished various California cases regarding residency.

Sales and Excise Taxes

Irwin Industrial Tool Co. v. IDOR
238 Ill. 2d 332 (Sept. 23, 2010)

Irwin is the successor to American Tool Cos. ATC Air, a wholly owned subsidiary, purchased a corporate jet. The aircraft bill of sale and application for registration indicated an address in Hoffman Estates, where various officers including the chairman and CEO were located. The aircraft was hangared in Lincoln, Nebraska, near the company's main manufacturing facility. The aircraft, which regularly departed from and returned to Lincoln, was used to transport employees and customers to various ATC locations around the country. From April 2000 to April 2002, the jet logged 734 flight segments, 272 of which originated or terminated at an Illinois airport. The Department issued an assessment for use tax. ATC argued the assessment violated the substantial nexus and fair apportionment prongs of the Complete Auto test, because the aircraft was hangared out of state and made only brief stops in Illinois, accounting for just 3.65% of the time during the period in question. The circuit court found a substantial nexus but held that Illinois could not tax more than 3.65% of the aircraft's value based on the amount of time it spent in the state. The appellate court affirmed that substantial nexus existed but overturned the 3.65% apportionment.

The Illinois Supreme Court determined that both the taxpayer's presence and use of the property in Illinois satisfied the substantial nexus requirement. In particular, there were 272 takeoffs and landings in Illinois, 36.9% the total flight segments were to or from Illinois, the aircraft remained overnight here 25 times, and the aircraft flew at the direction of ATC officers, seven of whom were based in Illinois. The Court noted that the amount of time the aircraft spent flying between Illinois and other destinations demonstrated its presence in Illinois, as it relates to its purpose, function and use, thus substantial nexus existed.

The Court also found that the Illinois credit provision for sales and use taxes paid in other states satisfied the requirements of fair apportionment.

The Franciscan Sisters of Chicago Service Corp. v. IDOR and The Clare at Water Tower
08 CH 14352 (June 1, 2010)

The Franciscan Sisters of Chicago Service Corporation ("FSCSC") is the sole corporate shareholder of The Clare at Water Tower (the "Claire"). FSCSC created the Claire to construct and operate a religious and charitable and educational continuing care retirement community. Subsequently, the Claire entered into a contract with a general contractor for construction management services related

to the construction of the retirement community. Under the contract, the Claire is financially responsible for all taxes, including taxes on building materials purchased by the General Contractor for the project. The Illinois Use Tax Act and the Illinois Retailer's Occupation Tax Act exempts from taxation items sold to certain types of organizations operated exclusively for religious, charitable or educational purposes. The Illinois Administrative Code allows a contractor to use the exemption on construction materials incorporated into real estate owned by the exempt entity. The Claire requested a sales tax exemption but was denied by the Department. The Department also denied a second request for an exemption. The Claire then requested a formal administrative review of the Department's decisions. After filing a request for a continuance of the administrative hearing, plaintiffs filed this action. The Department moved to dismiss the complaint under section 2-619, arguing that plaintiffs had elected and failed to exhaust an administrative remedy. The circuit court granted the Department's motion. The matter is now on appeal.

Home Depot USA Inc. v. Hamer
No. 4-09-0611 (4th Dist. May 5, 2010)

Home Depot filed amended sales and use tax returns seeking a refund of retailers' occupation tax remitted on sales subsequently written off as bad debts. The sales in question involved purchases made with Home Depot private label credit cards, which were serviced by General Electric Capital Corp. Home Depot paid GE a service fee, but the accounts payable were transferred without recourse. GE claimed a bad deduction on its federal income tax return, and Home Depot sought to parlay that into a refund claim for retailers' occupation tax. Home Depot alleged that the service fee included a bad debt component. The ALJ determined that Home Depot failed to satisfied its burden of proving it was entitled to the bad debt deduction, and Home Depot sought judicial review. The circuit court concluded that the Department's interpretation that the retailer claiming the credit must be the same entity that claimed a bad debt deduction for federal purposes was consistent with the ROTA. The circuit court found that GE had assumed the risk of loss, not Home Depot. The circuit court also determined that Home Depot's documentation regarding the amount of service fees associated with bad debts and the identification of actual transactions was insufficient to entitle it to a refund.

In an unpublished decision pursuant to Supreme Court Rule 23, the appellate court affirmed the Department's determination. The court noted that Home Depot did not bear the burden of the sales tax because GE compensated Home Depot for the sales taxes paid using the private label credit cards. The existence of a small service charge in the transaction had no bearing on the result. The court stated that there was no unjust enrichment to the State as the State is entitled to use tax on merchandise purchased in Illinois and Home Depot lacked standing to make that claim because it was reimbursed by GE. The Illinois Supreme Court denied the petition for leave to appeal.

State of Illinois v. Hemi Group LLC
09-1407 (7th Cir. 2010)

Illinois sued the Hemi Group LLC ("Hemi") for selling cigarettes over the Internet to Illinois residents in violation of Illinois law and for failing to report those sales in violation of federal law. Hemi maintained commercial websites through which customer could create accounts, purchase cigarettes, and calculate shipping charges using their zip codes. Hemi also shipped orders to any state in the country except New York. Thus, Hemi stood ready and willing to do business with Illinois residents. In fact, Hemi sold and shipped cigarettes to Illinois residents. The lower court denied Hemi's motion to dismiss for lack of personal jurisdiction, finding that the Internet transactions were sufficient to establish personal jurisdiction over Hemi in Illinois. In September 2010, the 7th Circuit affirmed.

On appeal, the only question was whether the district court could exercise specific personal jurisdiction over Hemi. The 7th Circuit held that it could, finding that through its Internet sales Hemi purposefully availed itself of doing business with Illinois residents, Illinois' claims arose out of Hemi's contacts with Illinois, and that it is not unfair to exercise personal jurisdiction over a company that had sufficient minimum contacts with Illinois.

Property Tax

Provena Covenant Medical Center v. IDOR
236 Ill. 2d 368 (March 18, 2010)

Due to a change in the ownership Provena Covenant Medical Center was required to reapply for its charitable and religious property tax exemptions by Champaign County for tax year 2002. The county recommended denial of the exemption. The Department denied the exemption as well. An administrative hearing was held and a Director's decision was issued denying the exemption. The circuit court reversed the Department's decision. The appellate court affirmed the Department and the Illinois Supreme Court granted Provena's petition for leave to appeal.

The Court ruled that Provena was not entitled to either the charitable or religious exemption. Due to the fact that two justices recused themselves only five justices participated in the decision. The Court held by a 5-0 margin that Provena failed to satisfy the required ownership elements of charitable exemptions because no evidence was introduced about the charitable policies and practices of Provena Hospitals, which

owns Provena Covenant Medical Center ("PCMC"). The Court also ruled 5-0 that the facility was not primarily used for religious purposes. A 3-2 plurality ruled that PCMC also failed the primary use test for charitable exemption.

The Court affirmed that the Methodist Old People's Home ("MOPH") test to determine charitable status under Illinois law remains the standard to apply. MOPH identified the following characteristics of a charitable institution: 1) it has no capital, capital stock, or shareholders; 2) it earns no profits or dividends but rather derives its funds mainly from private and public charity and holds them in trust for the purposes expressed in the charter; 3) it dispenses charity to all who need and apply for it; 4) it does not provide gain or profit in a private sense to any person connected with it; and 5) it does not appear to place any obstacles in the way of those who need and would avail themselves of the charitable benefits it dispenses.

The Court first applied these five factors toward the institutional or ownership element of the charitable test. The Court then addressed what has been considered the sixth factor separately, which is that the property itself must be used in an exclusively (primarily) charitable manner. An applicant must satisfy both the ownership test and the primary use test to receive exemption.

The 3-2 plurality held that there is no blanket healthcare exemption and that PCMC's funds were not derived from public and private charity. The Court noted that PCMC charged a fee to virtually all patients and the fees were not public or private charity. PCMC also failed the third and fifth factors: 3) dispenses charity to all who need and apply for it and 5) places no obstacles or undue burdens on those seeking the charity.

The 3-2 plurality stated that the "sine qua non of charitable status is that those seeking a charitable exemption must be able to demonstrate that their activities will help alleviate some financial burden incurred by the affected taxing bodies in performing their government functions." This statement and the Courts application to PCMC appear to make a fundamental shift in the MOPH analysis. Previous court decisions either gave this requirement a limited analysis and/or accepted attenuated lessening of the burdens of government. The 3-2 plurality broke new ground by declaring that lessening federal government burdens were not sufficient and that some nexus between the lessened burden and the directly affected local taxing bodies must be present.

The Court reaffirmed the requirement that the property must be exclusively used for charitable purposes. Exclusive actually means primary. The most controversial element of the primary use arguments involved quantitative requirements. The Department had noted that prior appellate court decisions had determined that 3% of gross receipts were insufficient. However, the Attorney General argued that the Court need not set a numerical requirement but merely decide that 0.7% of PCMC gross revenues was insufficient. The 3-2 plurality agreed with the Department and held that the free and discounted care provided by PCMC was deminimus. PCMC's method of accounting for discounted care as charity using a sliding scale relief based on income formulas was not charity. Medicare and other government services were not charitable. Only the "community benefits" directly attributable to the site of the particular property count to satisfy the primary use test.

The Court analyzed PCMC's billing and collection practices in detail and concluded that there is "little to distinguish the way Provena Hospitals dispensed its "charity" from the way a for-profit institution would write off bad debt." PCMC billed every patient, the availability of charitable care was poorly communicated and delinquent accounts were routinely referred for collection actions. Charity requires a gift and that when patients are treated for a fee there is not a gift. This holding has ramifications for any charity engaged in fee for service activities.

PCMC's religious exemption was also denied. The Court accepted the evidence of PCMC's Catholic, religious mission. However, the Court held that the primary use of the property must also be religious. The primary use of the property was medical care for a fee. This was "not essential to the practice or observance of the Catholic faith."

Illinois Liquor Commission

Anheuser-Busch Inc. v. Schnorf
2011 WL 9798 (N.D.Ill.)

In federal court, Anheuser-Busch (AB) appealed a decision of the Illinois Liquor Control Commission to deny AB the right to acquire 70% of an Illinois beer distributor. The Illinois Liquor Control Commission (ILCC) interpreted the Liquor Control Act (Act) to permit brewers located within the State of Illinois to fully hold distributor licenses but also ruled that brewers like AB located outside of the state may not own an Illinois distributor. The federal court ruled that, even though AB had not been denied access to the Illinois beer market, the Act and the ILCC ruling constitutionally discriminated against AB and violated the Commerce Clause of the US Constitution. The 21st Amendment authority allowing states to regulate the sale and distribution of liquor does not save the statute from anti-protectionist principles of the Commerce Clause. The federal court ordered that the ILCC cure the discrimination by revoking distribution privileges from all existing Illinois brewers who hold distributor licenses. The order has been stayed until

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May 31, 2011 to give the state legislature the opportunity to clearly establish non-discriminatory brewer distribution rules. AB has filed an appeal to the 7th Circuit Court of Appeals to review the district court's decision on the remedy.

Bailey v. Illinois Liquor Control Commission
405 Ill.App.3d 550, 938 N.E.2d 629, 345 Ill.Dec. 190, 262 Ed. Law Rep. 596

The Local Liquor Control Commissioner of the Village of Dolton (DLCC) issued a retail liquor license within 100 feet of Nurturing Development & Learning Center, Inc. (NDLC). The owner of NDLC appealed the issuance of the local license to the Illinois Liquor Control Commission (ILCC) pursuant to 235 ILCS 5/7-9 of the Liquor Control Act. The ILCC held a de novo hearing to determine whether or not the DLCC violated 235 ILCS 5/6-11 which prohibits the issuance of a retail liquor license within 100 feet of a school. The issue to be determined was whether or not NDLC, a child care learning center, is a school per the Liquor Control Act. The ILCC affirmed the decision of the DLCC to issue the liquor license by stating that NDLC did not prove by a preponderance of the evidence that it was a school per the intent of the Liquor Control Act. On administrative review, the First District Appellate Court affirmed the ILCC's decision to issue the retail license notwithstanding the fact NDLC was within 100 feet of the liquor selling establishment. The appellate court determined that NDLC was primarily a child care facility offering educational services and not a "school."

Koehler v. Illinois Liquor Control Commission
405 Ill.App.3d 1071, 938 N.E.2d 1168, 345 Ill.Dec. 247

The Local Liquor Control Commissioner of McHenry County revoked the liquor license of a retail license holder for illegally selling alcohol to a minor. The license holder had also been cited and convicted for illegally selling alcohol to a minor on two prior occasions within approximately a year and a half of the third violation. The license holder paid a $500 fine for the first offense and paid/served $2500 fine/3 days suspension for the second offense. The license holder appealed the McHenry County revocation order to the Illinois Liquor Control Commission (ILCC). The ILCC heard arguments on the record and, per 235 ILCS 5/7-9, modified the McHenry County Liquor Commission (MLCC) revocation order to a 30-day suspension of liquor sales. The ILCC determined that the MLCC had not "proceeded in a manner provided by law" because the MLCC had not followed an adequate plan to progressively discipline the license holder prior to revoking the license. On administrative review, the appellate court reversed the ILCC modification order because it determined that the ILCC had little basis to determine that 1. There is an absolute requirement for a local commissioner to follow a progressive discipline plan prior to ordering license revocation and 2. The MLCC did follow a limited form of progressive discipline.