

Illinois Department of Revenue

# Annual Report

of  
Collections  
and  
Distributions



**Fiscal Years  
2008 and 2009**



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# Total Revenue Collected

**Table 1: Total Revenue Collected** <sup>(1)</sup>

<b>Section 1: State Taxes and Fees Collections</b> <sup>(2)</sup>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
<b>Income Taxes</b>			
1 Individual Income Tax	\$10,469,796,531	\$11,169,401,414	\$10,214,369,283
2 Corporate Income Tax	\$2,189,612,609	\$2,223,484,182	\$2,084,197,702
3 Personal Property Replacement Tax	\$1,473,415,461	\$1,498,379,664	\$1,271,328,707
<b>A Total Income Taxes</b>	<b>\$14,132,824,601</b>	<b>\$14,891,265,260</b>	<b>\$13,569,895,692</b>
<b>Sales Taxes</b>			
1 Retailers' Occupation, Use, Service Occupation, Service Use	\$9,641,099,227	\$10,008,760,351	\$9,203,419,698
2 Other Sales or Renting Taxes and Fees			
a Automobile Renting Occupation and Use Taxes	\$32,872,610	\$33,638,445	\$31,536,286
b Replacement Vehicle Tax <sup>(3)</sup>	\$2,462	\$1,603	\$327
c Tire User Fee	\$16,651,783	\$17,437,182	\$16,390,521
d Vehicle Use Tax	\$37,379,845	\$36,406,867	\$32,360,136
<b>B Total Sales Taxes</b>	<b>\$9,728,005,927</b>	<b>\$10,096,244,448</b>	<b>\$9,283,706,967</b>
<b>Motor Fuel Taxes</b>			
1 Motor Fuel and Motor Fuel Use Taxes	\$1,378,004,677	\$1,361,741,935	\$1,301,973,767
2 Underground Storage Tank Tax and Environmental Impact Fee	\$74,365,765	\$76,573,355	\$69,289,856
<b>C Total Motor Fuel Taxes</b>	<b>\$1,452,370,442</b>	<b>\$1,438,315,291</b>	<b>\$1,371,263,623</b>
<b>Excise Taxes</b>			
1 Cigarette and Cigarette Use Taxes	\$603,951,211	\$594,445,455	\$562,323,253
2 Coin-operated Amusement Device Tax	\$2,219,491	\$2,352,913	\$2,979,872
3 Dry-cleaning Solvent Tax and License Fees	\$3,691,996	\$3,395,546	\$3,075,543
4 Electricity Excise Tax	\$396,981,049	\$419,289,635	\$404,994,461
5 Energy Assistance and Renewable Energy	\$97,133,281	\$98,047,336	\$97,407,466
6 Gas Tax Collections	\$160,444,611	\$170,361,409	\$171,061,216
7 Hotel Operators' Occupation Tax	\$206,807,648	\$219,725,708	\$194,732,472
8 Invested Capital Tax and Electricity Distribution Tax	\$188,745,523	\$184,802,386	\$199,528,632
9 Liquor Gallonage Tax	\$155,822,148	\$158,047,240	\$157,725,546
10 Oil and Gas Production Assessment	\$330,656	-	-
11 Telecommunications Excise Tax	\$659,481,679	\$707,704,591	\$689,479,068
12 Telecommunication Infrastructure Maintenance Fee	\$23,326,218	\$23,007,235	\$22,765,293
13 Tobacco Products Tax	\$20,974,390	\$21,488,819	\$21,258,936
<b>D Total Excise Taxes</b>	<b>\$2,519,909,901</b>	<b>\$2,602,668,272</b>	<b>\$2,527,331,757</b>
<b>Gaming Taxes</b>			
1 Bingo Tax and License Fees	\$3,246,352	\$2,868,433	\$2,505,927
2 Charitable Games Tax and License Fees	\$391,345	\$510,197	\$552,067
3 Pull Tabs and Jar Games Tax and License Fees	\$6,499,828	\$5,948,347	\$5,345,929
4 Racing Pari-mutuel Tax	\$8,496,816	\$8,440,474	\$6,835,017
<b>E Total Gaming Taxes</b>	<b>\$18,634,341</b>	<b>\$17,767,451</b>	<b>\$15,238,939</b>
<b>Other Collections</b>			
1 Miscellaneous <sup>(4)</sup>	\$2,765,824	\$2,296,926	\$1,777,979
2 Qualified Solid Waste Energy Facility Payment	\$265,511	\$182,526	\$32,517
3 Real Estate Transfer Tax	\$124,456,496	\$98,526,068	\$58,510,203
4 Senior Citizens Real Estate Tax Deferral	\$4,861,032	\$3,603,142	\$3,702,475
5 Tennessee Valley Authority	\$101,789	\$113,545	\$111,361
<b>F Total Other Taxes</b>	<b>\$132,450,652</b>	<b>\$104,722,207</b>	<b>\$64,134,536</b>
<b>Total Section 1: State Collections (A+B+C+D+E+F)</b>	<b>\$27,984,195,864</b>	<b>\$29,150,982,929</b>	<b>\$26,831,571,515</b>

# Total Revenue Collected

**Table 1: Total Revenue Collected (continued)**

Section 2: Taxes Collected for Local Governments <sup>(5)</sup>	FY2007	FY2008	FY2009
<b>Automobile Renting Occupation and Use Taxes</b>			
1 County Automobile Renting Tax	\$48,582	\$51,619	\$162,824
2 MPEA Automobile Renting Tax	\$28,788,831	\$29,915,396	\$26,249,727
3 Municipal Automobile Renting Tax	\$6,003,677	\$6,168,310	\$5,591,151
<b>A Total Automobile Renting Occupation and Use Taxes</b>	<b>\$34,841,090</b>	<b>\$36,135,325</b>	<b>\$32,003,702</b>
<b>B Chicago Soft Drink Tax</b>	<b>\$8,473,351</b>	<b>\$8,670,390</b>	<b>\$8,397,151</b>
<b>C County Motor Fuel Tax</b>	<b>\$30,378,195</b>	<b>\$34,131,642</b>	<b>\$31,681,632</b>
<b>D County Water Commission Tax</b>	<b>\$35,822,388</b>	<b>\$35,153,226</b>	<b>\$30,599,442</b>
<b>E Home Rule and Non-Home Rule Sales Taxes</b>	<b>\$1,084,120,412</b>	<b>\$1,139,444,479</b>	<b>\$1,447,804,788</b>
<b>Hotel Taxes</b>			
1 Illinois Sports Facilities Tax	\$35,454,825	\$38,333,208	\$32,240,025
2 MPEA Hotel Tax	\$41,333,812	\$44,689,143	\$39,986,936
3 Municipal Hotel Tax (Chicago)	\$17,908,304	\$19,365,136	\$19,384,238
<b>F Total Hotel Taxes</b>	<b>\$94,696,941</b>	<b>\$102,387,487</b>	<b>\$91,611,199</b>
<b>G Mass Transit District Sales and Use Taxes</b>	<b>\$748,636,181</b>	<b>\$840,816,008</b>	<b>\$1,056,395,734</b>
<b>H Metro-East Park and Recreation District Tax</b>	<b>\$4,266,266</b>	<b>\$4,297,915</b>	<b>\$4,142,628</b>
<b>I Municipal Business District Taxes</b>	<b>\$698,381</b>	<b>\$3,096,156</b>	<b>\$6,794,571</b>
<b>J MPEA Food and Beverage tax</b>	<b>\$32,185,376</b>	<b>\$33,118,123</b>	<b>\$32,659,637</b>
<b>K Municipal Simplified Telecommunications Tax</b>	<b>\$277,287,262</b>	<b>\$287,970,282</b>	<b>\$300,132,581</b>
<b>L Tennessee Valley Authority (TVA)</b>	<b>\$237,507</b>	<b>\$264,940</b>	<b>\$259,847</b>
<b>M Special County ROT for Public Safety</b>	<b>\$72,816,123</b>	<b>\$78,702,085</b>	<b>\$77,093,828</b>
<b>N County School Facility Occupation Tax<sup>(6)</sup></b>	<b>NA</b>	<b>NA</b>	<b>\$4,518,975</b>
<b>O Flood Prevention Occupation Tax<sup>(7)</sup></b>	<b>NA</b>	<b>NA</b>	<b>\$1,732,992</b>
<b>Total Section 2: Taxes Collected for Local Governments (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)</b>	<b>\$2,424,459,473</b>	<b>\$2,604,188,058</b>	<b>\$3,125,828,707</b>
<b>Collections Grand Total (Section 1 + Section 2)</b>	<b>\$30,408,655,337</b>	<b>\$31,755,170,987</b>	<b>\$29,957,400,223</b>

## 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) Includes jury duty refunds, duplicate payments, insurance claims, and tax forms.
- (5) These taxes are locally-imposed taxes that the department collects for the governmental unit that imposes the tax.
- (6) Collections for this tax began July 1, 2008.
- (7) 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**

**2008 Payments Received**

**Total number of payments:**

	<b>EFT</b>	<b>Lockbox</b>	<b>In-house</b>
Payments	2,559,139	5,138,095	7,287,786
Percentage	17%	34%	49%

**Total dollars processed:**

	<b>EFT</b>	<b>Lockbox</b>	<b>In-house</b>
Dollars	\$20,154,129,550	\$5,729,988,407	\$5,664,445,748
Percentage	64%	18%	18%

**2009 Payments Received**

**Total number of payments:**

	<b>EFT</b>	<b>Lockbox</b>	<b>In-house</b>
Payments	3,912,992	5,043,019	6,097,273
Percentage	26%	33%	41%

**Total dollars processed:**

	<b>EFT</b>	<b>Lockbox</b>	<b>In-house</b>
Dollars	\$21,466,073,882	\$4,776,658,216	\$4,572,890,096
Percentage	70%	15%	15%

## 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 modem-to-modem communications (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 two different lockbox facilities.

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

<b>Fiscal Year</b>	<b>EFT Dollars in Billions</b>	<b>Lockbox Dollars in Billions</b>	<b>In-house Dollars in Billions</b>
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

## 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.

# Alternative Filing and Payment Options

**Table 4: Individual Income Tax Alternative Filing Options**

Year	CY00	CY01	CY02	CY03	CY04	CY05	CY06	CY07	CY08	CY09
Tax-Prep	51,195	108,501	171,232	247,342	294,876	319,028	395,615	438,442	535,290	608,195
WebFile	43,538	62,556	86,881	120,887	201,541	253,887	265,790	264,719	323,790	439,183
TeleFile	172,367	147,014	120,963	128,434	116,328	112,752	—	—	—	—
e-File	811,927	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
<b>Total</b>	<b>1,079,027</b>	<b>1,275,368</b>	<b>1,617,639</b>	<b>1,941,017</b>	<b>2,165,845</b>	<b>2,434,624</b>	<b>2,577,392</b>	<b>2,767,496</b>	<b>3,191,058</b>	<b>3,445,672</b>

## 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.

## 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 2008, 23,718 credit card payments were received totaling over \$8.8 million. In FY 2009, 25,783 credit card payments were received totaling over \$8.2 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 2008, 137,005 electronic funds withdrawal payments were received totaling over \$62 million. In FY 2009, 150,941 electronic funds withdrawal payments were received totaling over \$63 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 70,463 TeleFile sales tax returns in fiscal year 2008 and 58,953 in fiscal year 2009.

## 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 558 sales tax returns by EDI in fiscal year 2008 and 844 in fiscal year 2009.

## 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 2008, 538,663 electronically filed vehicle returns were received with corresponding electronic payments totaling over \$585 million. In FY 2009, 500,121 electronically filed vehicle returns were received with corresponding electronic payments totaling over \$551 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 339,483 WebFile returns in fiscal year 2008 and 428,145 in fiscal year 2009.

# 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 <sup>(1)</sup>	3.0 percent	4.8 percent
July 1, 1984	2.5 percent	4.0 percent
July 1, 1989 <sup>(2)</sup>	3.0 percent	4.8 percent
July 14, 1993 <sup>(3)</sup>	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	2007 returns	2008 returns
Single*	3,618,363	3,591,524
Married, filing jointly	2,311,401	2,317,314
Married, filing separately	83,605	67,454
<b>Total</b>	<b>6,013,369</b>	<b>5,976,292</b>

\*Includes single, head of household, and widowed.

# Income Taxes

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

			<b>Tax Year 2007</b>						
<b>AGI Bracket</b>			<b>Returns</b>	<b>AGI</b>	<b>Exemptions</b>	<b>Reported Tax Liability</b>	<b>No. of Property Tax Credits</b>	<b>Property Tax Credits</b>	
Less Than Zero			45,316	(\$2,400,662,110)	90,438	\$200,320	93	\$30,888	
\$0	—	\$5,000	500,141	\$1,270,453,154	505,700	\$20,133,170	9,586	\$334,957	
\$5,001	—	\$15,000	894,262	\$8,810,259,608	1,429,595	\$160,423,546	100,556	\$8,374,747	
\$15,001	—	\$25,000	738,573	\$14,639,574,401	1,550,046	\$302,083,751	153,432	\$17,147,008	
\$25,001	—	\$50,000	1,308,372	\$47,575,640,871	2,867,688	\$1,097,035,756	515,744	\$68,045,486	
\$50,001	—	\$100,000	1,331,770	\$94,870,193,701	3,524,907	\$2,254,249,771	966,231	\$170,475,175	
\$100,001	—	\$500,000	762,914	\$125,515,071,721	2,368,737	\$3,254,255,830	679,626	\$204,985,957	
\$500,001	&	more	<u>46,047</u>	<u>\$73,746,240,864</u>	<u>152,640</u>	<u>\$2,172,787,601</u>	<u>43,171</u>	<u>\$29,653,173</u>	
Illinois			5,627,395	\$364,026,772,210	12,489,751	\$9,261,169,745	2,468,439	\$499,047,391	
Nonresidents and residents with invalid IL Zip Codes			<u>385,974</u>	<u>\$107,899,925,786</u>	<u>846,936</u>	<u>\$492,983,651</u>	<u>31,237</u>	<u>\$7,625,602</u>	
<b>Total</b>			6,013,369	\$471,926,697,996	13,336,687	\$9,754,153,396	2,499,676	\$506,672,993	
			<b>Tax Year 2008 preliminary</b>						
<b>AGI Bracket</b>			<b>Returns</b>	<b>AGI</b>	<b>Exemptions</b>	<b>Reported Tax Liability</b>	<b>No. of Property Tax Credits</b>	<b>Property Tax Credits</b>	
Less Than Zero			59,073	(\$4,085,127,309)	102,033	\$2,403,745	429	\$186,067	
\$0	—	\$5,000	463,292	\$1,197,569,297	362,543	\$19,441,716	9,691	\$433,283	
\$5,001	—	\$15,000	878,476	\$8,717,656,176	1,417,847	\$157,889,690	98,235	\$9,271,397	
\$15,001	—	\$25,000	748,363	\$14,832,635,392	1,580,989	\$304,326,964	148,458	\$17,881,768	
\$25,001	—	\$50,000	1,312,161	\$47,717,328,198	2,867,444	\$1,094,853,704	490,297	\$69,593,796	
\$50,001	—	\$100,000	1,337,020	\$95,310,727,418	3,472,699	\$2,255,327,976	930,352	\$173,463,253	
\$100,001	—	\$500,000	787,948	\$128,501,017,834	2,432,630	\$3,337,559,942	686,459	\$217,961,460	
\$500,001	&	more	<u>40,649</u>	<u>\$59,719,587,909</u>	<u>135,147</u>	<u>\$1,746,635,614</u>	<u>37,273</u>	<u>\$27,479,201</u>	
Illinois			5,626,982	\$351,911,394,916	12,371,332	\$8,918,439,351	2,401,194	\$516,270,226	
Nonresidents and residents with invalid IL Zip Codes			<u>349,310</u>	<u>\$92,026,232,510</u>	<u>774,102</u>	<u>\$422,216,762</u>	<u>18,836</u>	<u>\$4,830,264</u>	
<b>Total</b>			5,976,292	\$443,937,627,426	13,145,434	\$9,340,656,113	2,420,030	\$521,100,490	

## 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**

<b>Tax Year</b>	<b>Property Tax</b>		<b>Education Expense</b>		<b>Earned Income</b>	
	<b>Number of returns</b>	<b>Credit amount</b>	<b>Number of returns</b>	<b>Credit amount</b>	<b>Number of returns</b>	<b>Credit amount</b>
1999	2,275,646	\$303,400,238	—	—	—	—
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

# 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 2006\***

Liability Range (thousands)	Total filers	Percent of filers	Total Liabilities (millions)	Percent of liabilities	Average Liability
\$0	80,647	66.60%	\$0	0.00%	\$0
\$0 > \$5	31,160	25.73%	\$33	1.40%	\$1,063
\$5 > \$10	3,068	2.53%	\$21	0.90%	\$6,953
\$10 > \$50	3,441	2.84%	\$77	3.25%	\$22,439
\$50 > \$100	932	0.77%	\$66	2.79%	\$71,064
\$100 > \$500	1,213	1.00%	\$280	11.78%	\$230,445
\$500 > \$1,000	245	0.20%	\$170	7.17%	\$694,622
\$1,000 or More	380	0.31%	\$1,726	72.72%	\$4,541,999
<b>Totals</b>	<b>121,086</b>	<b>100.00%</b>	<b>\$2,374</b>	<b>100.00%</b>	<b>\$19,602</b>
Corporations with tax liability	40,439	33.40%	\$2,374	100.00%	\$58,695

**Tax Year 2007 preliminary\***

Liability Range (thousands)	Total filers	Percent of filers	Total Liabilities (millions)	Percent of liabilities	Average Liability
\$0	78,618	66.72%	\$0	0.00%	\$0
\$0 > \$5	29,889	25.36%	\$32	1.27%	\$1,071
\$5 > \$10	3,015	2.56%	\$21	0.83%	\$6,933
\$10 > \$50	3,545	3.01%	\$80	3.17%	\$22,529
\$50 > \$100	903	0.77%	\$65	2.57%	\$71,499
\$100 > \$500	1,238	1.05%	\$276	10.97%	\$223,134
\$500 > \$1,000	257	0.22%	\$179	7.13%	\$697,891
\$1,000 or More	367	0.32%	\$1,864	74.06%	\$4,957,885
<b>Totals</b>	<b>117,841</b>	<b>100.00%</b>	<b>\$2,517</b>	<b>100.00%</b>	<b>\$21,360</b>
Corporations with tax liability	39,223	33.28%	\$2,517	100.00%	\$64,174

\* 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	1998*	1999*	2000*	2001*	2002*	2003**	2004**	2005**	2006**	2007**
Enterprise Zone	10.0	5.8	4.4	7.5	6.5	N/A	N/A	5.4	10.3	11.7
Coal Research & Coal Utilization	1.1	0.1	1.1	1.1	3.8	N/A	N/A	—	—	—
High Impact Business	0.5	0.5	0.5	0.2	1.5	1.6	3.1	0.7	1.4	0.3
Jobs Tax Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.7	0.0	0.0
Replacement Taxes Paid	8.8	9.0	6.5	5.8	6.4	—	—	—	—	—
Training Expense	17.3	14.5	14.4	12.7	14.2	3.8	—	—	—	—
Research & Development	27.5	15.9	15.0	6.7	8.2	7.3	0.6	27.0	29.5	23.2
Life & Health Insurance Tax Offset	16.1	14.1	12.9	6.2	3.6	—	—	—	—	—
Tech-Prep	0.3	0.3	0.0	0.0	0.0	N/A	N/A	0.1	0.1	0.1
Dependent Care	0.0	0.0	0.0	0.0	0.0	N/A	N/A	0.0	0.0	0.0
Environmental Remediation	0.0	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
Child Care	—	—	0.9	3.0	0.4	0.2	0.0	0.0	0.2	0.5
Affordable Housing	—	—	—	0.0	0.3	0.3	0.0	10.3	10.4	12.5
Transportation Employee	—	—	—	—	—	—	—	—	—	—
Film Production	—	—	—	—	—	—	N/A	1.0	9.7	13.1
Ex-Felons	—	—	—	—	—	—	—	—	0.0	0.0
Veterans	—	—	—	—	—	—	—	—	0.0	0.0
<b>Total</b>	<b>\$81.6</b>	<b>\$60.2</b>	<b>\$56.1</b>	<b>\$46.5</b>	<b>\$50.1</b>	<b>\$23.1</b>	<b>\$18.0</b>	<b>\$63.2</b>	<b>\$85.1</b>	<b>\$87.0</b>

\* Based on a sample of corporate filers using credits from Schedule 1299-D

— : Did not exist or no longer exists

\*\* Based on all corporate filers using credits from Schedule 1299-D

N/A: No Data

\*\*\* Economic Development for a Growing Economy

## 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)**

Funds	2008			2009		
	Individual	Corporate	Total	Individual	Corporate	Total
ITRF	\$867.0	\$341.1	\$1,208.1	\$996.4	\$362.7	\$1,359.1
EAF	\$753.4	\$135.8	\$889.2	\$673.3	\$124.8	\$798.1
GRF	\$9,566.9	\$1,723.9	\$11,290.8	\$8,549.7	\$1,585.0	\$10,134.7
CS	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>\$11,187.3</b>	<b>\$2,200.8</b>	<b>\$13,388.1</b>	<b>\$10,219.4</b>	<b>\$2,072.5</b>	<b>\$12,291.9</b>

The GRF received 84.33 percent of total income tax receipts in FY2008 and 82.45 percent in FY 2009. 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**

<u>Fiscal year</u>	<u>Individual</u>	<u>Corporate</u>	<u>Total collections</u>	<u>Total refunds</u>
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

**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**

<u>Tax Year</u>	<u>Refunds issued</u>	<u>Refund amount</u>	<u>Average refund</u>
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

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

<u>Fiscal Year</u>	<u>Individual</u>		<u>Corporate</u>		<u>Replacement</u>		<u>Total deposits in millions</u>
	<u>Refund percent</u>	<u>Refund deposits in millions</u>	<u>Refund percent</u>	<u>Refund deposits in millions</u>	<u>Refund percent</u>	<u>Refund deposits in millions</u>	
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

# 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	2000	2001	2002	2003	2004	2005	2006	2007	2008
Wildlife Conservation	225,373	248,751	267,594	244,013	246,590	200,964	205,246	213,690	189,689
Child Abuse Prevention	232,810	248,169	263,942	229,020	233,886	197,935	198,227	185,681	162,263
Alzheimer's Research	166,146	181,614	192,262	173,386	196,594	151,187	156,780	156,467	143,160
Assist. to the Homeless	180,108	192,981	221,257	184,557	189,420	154,745	177,193	179,361	167,319
Breast/Cervical Cancer	249,649	252,541	256,937	233,762	270,334	216,667	231,806	205,890	163,615
Autoimmune (AIDS)	—	—	—	—	—	—	—	42,792	—
Korean War Memorial	—	—	—	204,324	—	—	—	—	—
American Diabetes	—	—	—	—	—	103,007	121,347	111,963	106,051
Prostate Cancer Research	115,468	117,471	131,025	96,898	—	—	—	—	—
National WWII Memorial	112,666	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
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
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
<b>Total</b>	<b>\$ 1,282,221</b>	<b>\$ 1,368,871</b>	<b>\$ 1,479,360</b>	<b>\$ 1,793,537</b>	<b>\$ 1,810,977</b>	<b>\$ 1,812,836</b>	<b>\$ 1,759,239</b>	<b>\$ 1,616,785</b>	<b>\$ 1,377,611</b>

# 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		Footnotes
1933	State (temporary)	2.00%		(1) 0.25 percent in DuPage, Kane, Lake, McHenry, and Will counties; 1 percent in Cook County
1935	State (permanent)	3.00%		
1955	Municipalities — local sales tax	varied		(2) No change to rates imposed by local governments (up to 1 percent) and RTA (either 0.25 percent or 1 percent)
1959	Counties — local sales tax	varied		
1969	State	4.00%		
1979	State/municipalities & counties	4.00%/1.00%		(3) Portions of Madison and St. Clair counties
1979	Regional Transportation Authority (RTA)	0.25%/1.00%	(1)	(4) No change to rates imposed on food, drugs, and local governments (up to 1 percent) and mass
1980	State (food, drugs, & medical appliances)	3.00%	(2)	Transit districts (RTA, either 0.25 percent
1980	Metro-East Mass Transit District (MED)	0.25%	(3)	or 1 percent; MED, 0.25 percent); "soft drinks" removed from definition of food, drugs, and medical appliances effective September 1
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)	(5) Most of DuPage County and certain municipalities in Cook and Will counties
1986	County Water Commission	0.25%	(5)	(6) County Supplementary Tax Act
1986	All counties but Cook County	0.25%	(6)	(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
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)	(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
2008	County School Facility Occupation Taxes	varied	(8)	
2009	County Flood Prevention Occupation Taxes	0.25%	(9)	(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

# Sales Taxes

- 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**

<b>Fiscal Year</b>	<b>Collections</b>
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	\$9,203,419,698

**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<sup>(1)</sup>**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
Number of taxpayers filing <sup>(2)</sup>	227,950	233,917	220,017	195,923
General merchandise	\$1,000,697,349	\$1,060,345,401	\$1,040,985,820	\$1,032,081,828
Food	\$530,249,658	\$552,689,182	\$572,246,147	\$552,749,759
Drinking and eating places	\$993,564,229	\$1,058,669,593	\$1,102,459,243	\$1,100,488,650
Apparel	\$352,043,915	\$382,500,033	\$388,455,302	\$372,147,570
Furniture, household, and radio	\$633,125,666	\$650,734,910	\$643,292,239	\$575,470,201
Lumber, building, and hardware	\$696,879,081	\$684,800,327	\$662,891,198	\$598,046,369
Automotive and filling stations	\$2,041,310,247	\$2,140,418,392	\$2,165,220,056	\$1,885,236,311
Drugs and other retail	\$1,037,271,520	\$1,137,240,160	\$1,170,827,820	\$1,162,538,718
Agriculture and all others	\$1,562,426,956	\$1,602,698,448	\$1,644,923,263	\$1,618,198,224
Manufacturers	\$335,179,518	\$352,015,929	\$348,046,760	\$335,760,796
Total tax collections	\$9,182,748,140	\$9,622,112,375	\$9,739,347,849	\$9,232,718,428

### 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:** This table has been modified from previous years. It currently reflects financial information on amounts disbursed during the fiscal year. The amount disbursed may not agree with collection figures reported in Table 18 because these amounts may include interest, advance payments or are net of any statutory administrative fees. 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.

# Sales Taxes

## 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**

<u>Year</u>	<u>Millions</u>
2004	\$11.6
2005	\$15.9
2006	\$28.6
2007	\$36.0
2008	\$35.5
2009	\$36.7

# 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**

<u>Year</u>	<u>Millions</u>
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

### 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**

<u>Year</u>	<u>Millions</u>
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

### 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:		Table B Vehicles purchased for \$15,000 or more:	
Vehicle Age	Tax	Purchase Price	Tax
1 or newer	\$390	\$15,000 — \$19,999	\$ 750
2	\$290	\$20,000 — \$24,999	1,000
3	\$215	\$25,000 — \$29,999	1,250
4	\$165	\$30,000 or more	1,500
5	\$115		
6	\$90		
7	\$80		
8	\$65		
9	\$50		
10	\$40		
11 or older	\$25		

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

### 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

# Motor Fuel Taxes

**Table 28: Motor Fuel Tax Collections and Refunds<sup>(1)</sup>**

Fiscal Year	Total collections <sup>(2)</sup>	MFT taxpayers <sup>(3)</sup>	MFUT Collections	MFUT taxpayers	IFTA Jurisdictions	
					Billings & Transmittals	Non-highway & carrier refunds
2000	\$1,292,203,504*	765	\$129,704,243	10,309	\$39,668,049	\$14,965,829
2001	\$1,296,026,938*	730	\$133,000,101	10,476	\$44,795,652	\$12,401,807
2002	\$1,298,939,168	675	\$132,425,005	11,153	\$39,311,708	\$15,213,665
2003	\$1,324,819,828	776	\$131,931,508	11,496	\$39,270,760	\$14,629,526
2004	\$1,352,197,988	617	\$134,913,734	11,563	\$37,746,639	\$15,562,942
2005	\$1,360,349,355	515	\$142,336,663	11,780	\$41,735,805	\$14,824,082
2006	\$1,373,236,099	495	\$153,759,150	12,213	\$39,880,333	\$16,090,820
2007	\$1,378,004,677	484	\$158,525,328	12,784	\$39,792,795	\$13,972,732
2008	\$1,361,741,935	451	\$153,028,752	12,806	\$41,378,548	\$16,010,655
2009	\$1,301,973,767	463	\$143,220,321	12,633	\$38,244,841	\$16,953,659

(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.

(3) Represents distributors and suppliers.

\* Excludes pre-payments

## 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.

**Table 29: Motor Fuel Tax Refunds for Nonhighway Use<sup>(1)</sup>**

Nonhighway use	2008		2009	
	Number	Amount	Number	Amount
Agriculture	2,586	\$841,864	2,247	\$660,251
Construction	23	\$20,587	18	\$10,428
Industrial	216	\$2,952,737	225	\$8,204,782
Marine	55	\$21,442	48	\$19,743
Lawn	332	\$386,553	324	\$298,249
Distributors	28	\$695,248	33	\$592,267
Suppliers	-	\$0	-	\$0
Manufacturing	11	\$33,180	8	\$35,975
Research and Development	8	\$1,661,655	-	\$0
Commercial Motor Vehicles	21	\$92,351	9	\$4,973
Airports <sup>(2)</sup>	3	\$5,404	1	\$492
Refrigeration Units	789	\$1,371,452	674	\$998,511
Power Take-off Units	669	\$2,944,627	546	\$1,837,835
Unintentional Mixing	3	\$4,161	1	\$344
Testing	5	\$132,344	3	\$17,568
Dual Use	41	\$315,265	24	\$1,003,364
Loss	15	\$10,601	12	\$7,057
<b>Total</b>	<b>4,805</b>	<b>\$11,489,472</b>	<b>4,173</b>	<b>\$13,691,839</b>

(1) Does not include reciprocal claims and common carrier refunds.

(2) Qualifying airports only

# Motor Fuel Taxes

## 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**

<u>Fiscal Year</u>	<u>Millions</u>
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

### 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.

### 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.

**Table 31: Cigarette Tax Rate History**

<u>Effective date</u>	<u>Per cigarette</u>	<u>Per pack of 20</u>
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**

<u>Year</u>	<u>Millions</u>
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

# 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**

<u>Year</u>	<u>Millions</u>
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

### 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

## Excise and Utility Taxes

- 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

### 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 <sup>(1)</sup>	5.00 percent or \$.0032 per kwh, whichever is less
August 1, 1998 <sup>(2)</sup>	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

### 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**

<u>Year</u>	<u>REC</u> <u>(Millions)</u>	<u>EAC</u> <u>(Millions)</u>	<u>Total</u> <u>(Millions)</u>
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

### 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 <sup>(1)</sup>	3.00 percent
July 23, 1945 <sup>(1)</sup>	3.00 percent
August 1, 1965	4.00 percent
September 1, 1966	3.92 percent
August 1, 1967	5.00 percent
January 1, 1986 <sup>(2)</sup>	5 percent or 2.4 cents, per therm per customer, whichever is less

(1) The tax was originally collected under the Public Utilities 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

\* 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

### 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 2007 Receipts	No. of Accounts	FY 2008 Receipts	No. of Accounts	FY 2009 Receipts
Adams	21	8,927,414	29	10,111,812.97	26	10,928,762.40
Alexander	8	297,133	10	294,289.16	7	259,714.12
Bond	5	1,498,736	8	1,515,754.49	9	1,901,185.80
Boone	3	114,028	3	127,592.04	2	156,821.41
Bureau	12	1,655,401	12	2,048,559.44	11	2,588,892.66
Carrol	20	1,303,704	23	1,557,553.67	23	1,562,716.78
Champaign	56	44,780,922	69	51,449,974.01	66	53,581,047.05
Christian	6	767,160	6	749,120.48	6	731,009.95
Clinton	14	1,269,341	15	1,332,459.54	13	1,384,642.60
Coles	20	6,074,444	23	6,568,593.50	22	6,592,193.41
Cook	756	2,575,869,418	948	2,670,270,657.20	847	2,278,491,061.25
Crawford	8	1,512,637	15	1,831,663.85	14	1,666,048.85
DeKalb	16	7,381,582	17	8,138,265.43	16	7,205,714.71
DeWitt	7	1,602,599	9	1,569,969.62	8	1,447,202.43
Douglas	14	3,561,312	17	3,900,384.68	14	3,720,868.47
DuPage	206	324,052,727	234	341,292,382.66	218	287,224,743.91
Effingham	27	14,561,087	27	14,672,745.19	27	14,449,209.86
Fayette	8	2,258,487	14	2,998,749.73	13	2,958,611.56
Franklin	15	3,765,294	13	3,885,302.13	13	3,840,687.59
Fulton	7	1,042,336	8	1,092,694.54	8	1,209,285.22
Grundy	9	4,603,745	12	4,559,595.12	11	5,816,282.32
Hancock	46	3,184,849	61	3,155,254.90	54	2,739,650.86
Jackson	32	8,303,600	38	9,001,470.06	37	9,430,726.04
Jefferson	23	14,249,598	23	13,966,085.25	24	13,684,871.20
Jersey	18	3,016,171	24	3,138,537.92	21	3,068,684.63
Jo Daviess	155	25,316,224	168	26,252,207.14	155	24,636,057.69
Kane	46	66,018,424	61	65,763,475.20	54	56,384,793.71
Kankakee	23	10,333,959	21	11,155,686.35	19	9,920,361.22
Kendall	17	3,888,201	17	4,475,718.70	17	4,381,224.78
Knox	18	7,313,481	21	7,811,475.28	20	7,440,703.41
Lake	158	134,508,153	180	141,913,706.06	169	134,108,597.87
LaSalle	47	25,180,426	56	26,217,734.83	51	23,937,290.94
Lee	8	2,794,398	11	2,934,411.75	10	2,569,798.16
Livingston	8	2,519,375	8	2,523,691.41	7	2,598,258.11
Logan	12	2,865,212	14	2,819,575.60	9	3,431,650.89
McDonough	10	4,208,708	13	4,195,552.92	12	4,574,851.52
McHenry	35	14,271,035	36	14,762,721.91	32	12,659,914.66
McLean	47	40,894,195	57	43,144,231.66	54	40,330,908.57
Macon	31	13,998,501	33	16,070,651.04	31	15,536,171.43
Macoupin	6	684,395	5	596,424.38	4	524,118.63
Madison	74	29,033,474	78	29,653,519.26	70	29,395,234.11
Marion	10	2,854,271	12	2,832,015.65	11	2,747,013.03
Mason	7	345,820	11	378,624.20	10	407,969.12
Montgomery	11	5,094,212	13	5,180,907.25	12	5,400,065.06
Morgan	13	3,960,923	14	4,810,321.68	12	4,883,082.42
Ogle	23	4,867,111	25	4,389,839.47	23	4,117,806.44

# Excise and Utility Taxes

**Table 42: Hotel Gross Receipts by County**

County	No. of Accounts	FY 2007 Receipts	No. of Accounts	FY 2008 Receipts	No. of Accounts	FY 2009 Receipts
Peoria	45	40,919,161	52	41,418,668.87	47	39,648,546.19
Perry	9	1,516,351	10	1,567,705.75	10	1,334,374.30
Rock Island	32	21,911,249	40	24,676,113.13	35	24,887,525.70
St Clair	78	31,262,571	83	32,502,772.07	76	33,351,833.31
Sangamon	54	62,194,790	70	62,166,002.94	64	59,839,732.88
Shelby	15	3,043,564	20	2,904,281.47	19	2,631,109.17
Stephenson	15	3,681,292	12	3,830,681.46	12	4,121,024.76
Tazewell	28	21,644,182	36	30,652,248.25	34	29,806,322.22
Vermilion	22	8,592,855	23	8,951,165.04	23	8,638,617.60
Washington	6	1,213,050	6	1,212,723.54	6	1,208,949.94
White	6	1,350,410	10	1,060,432.01	6	1,298,080.17
Whiteside	14	3,755,881	21	4,365,102.33	16	3,853,505.22
Will	79	58,117,142	90	61,223,970.49	86	55,982,463.02
Williamson	24	14,188,130	43	15,380,631.06	38	12,856,682.98
Winnebago	51	42,307,099	64	44,244,489.15	62	40,182,458.25
Brown & Schuyler	6	520,340	7	490,613	6	503,594
Calhoun & Green	7	167,010	7	175,919	7	204,200
Cass & Menard	11	977,171	10	1,047,531	8	848,220
Clark & Edgar	9	1,682,389	11	2,132,728	11	1,921,408
Clay, Cumberland & Jasper	11	1,081,484	11	1,077,408	10	972,738
Edwards, Wabash & Wayne	7	889,504	7	981,231	6	924,899
Ford & Iroquois	14	1,903,199	15	2,043,000	14	1,936,821
Gallatin, Hardin & Hardin	14	436,722	14	457,257	12	475,372
Henderson, Mercer & Warren	11	1,106,625	14	878,977	13	1,706,378
Henry & Stark	16	2,435,504	21	2,922,757	16	2,678,136
Johnson & Union	30	1,830,412	44	1,940,799	42	2,029,102
Lawrence & Richland	11	1,023,140	11	1,021,243	8	1,017,877
Marshall, Putnam & Woodford	7	1,757,212	9	1,889,884	11	1,639,876
Massac & Pulaski	14	5,972,682	18	5,495,079	18	5,413,291
Monroe & Randolph	21	2,406,031	21	2,784,965	19	3,790,832
Moultre & Piatt	7	945,994	11	1,066,569	10	934,867
Pike & Scott	19	959,610	24	951,396	20	1,095,799
Pope & Saline	28	1,589,026	31	1,597,912	28	1,601,517
<b>Total</b>	<b>2837</b>	<b>\$3,779,986,005</b>	<b>3378</b>	<b>\$3,942,224,217</b>	<b>3027</b>	<b>\$3,455,962,659</b>

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

**Note:** Some counties have been combined to preserve taxpayer confidentiality. To figure approximate tax receipts, see the example shown below.

**Example:**

Adams County gross receipts:	\$8,927,414
State hotel tax (6% of 94% = 5.64%):	X .0564
Approximate state tax collections	\$503,506

# 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

**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

**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

### 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

**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	\$ -

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.

# 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

**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

**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**

<u>Year</u>	<u>Millions</u>
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

### 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**

<u>Fiscal Year</u>	<u>Tax and Fees</u>	<u>No. of operators' licenses*</u>	<u>No. of limited licenses*</u>	<u>No. of suppliers</u>	<u>No. of providers</u>
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

\* 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 07		FY 08		FY 09	
<b>Adams</b>						
Players	18,815		13,927		9,268	
Gross	\$ 338,825	\$	255,079	\$	165,870	
Tax	\$ 16,941	\$	12,799	\$	8,344	
<b>Alexander</b>						
Players	0		0		0	
Gross	\$ -	\$	-	\$	-	
Tax	\$ -	\$	-	\$	-	
<b>Bond</b>						
Players	0		0		0	
Gross	\$ -	\$	-	\$	-	
Tax	\$ -	\$	-	\$	-	
<b>Boone</b>						
Players	12,326		11,083		8,717	
Gross	\$ 260,260	\$	241,767	\$	183,519	
Tax	\$ 13,013	\$	12,227	\$	9,176	
<b>Brown</b>						
Players	0		0		0	
Gross	\$ -	\$	-	\$	-	
Tax	\$ -	\$	-	\$	-	
<b>Bureau</b>						
Players	11,977		12,650		6,479	
Gross	\$ 264,658	\$	307,745	\$	161,649	
Tax	\$ 13,781	\$	16,245	\$	8,138	
<b>Calhoun</b>						
Players	3,547		3,505		3,496	
Gross	\$ 59,607	\$	60,151	\$	58,322	
Tax	\$ 2,980	\$	3,008	\$	2,916	
<b>Carroll</b>						
Players	4,861		2,553		1,548	
Gross	\$ 126,196	\$	56,483	\$	32,460	
Tax	\$ 6,310	\$	2,824	\$	1,623	
<b>Cass</b>						
Players	8,496		1,316		1,240	
Gross	\$ 48,549	\$	22,046	\$	21,052	
Tax	\$ 2,427	\$	1,352	\$	1,053	
<b>Champaign</b>						
Players	30,309		26,390		12,612	
Gross	\$ 680,133	\$	570,630	\$	264,994	
Tax	\$ 34,065	\$	28,532	\$	13,250	
<b>Christian</b>						
Players	49,095		41,305		32,143	
Gross	\$ 724,432	\$	578,882	\$	398,287	
Tax	\$ 36,278	\$	28,944	\$	19,971	
<b>Clark</b>						
Players	0		822		1,416	
Gross	\$ -	\$	10,961	\$	9,608	
Tax	\$ -	\$	563	\$	480	
<b>Clay</b>						
Players	5,360		4,611		3,368	
Gross	\$ 103,593	\$	93,738	\$	53,897	
Tax	\$ 5,245	\$	4,687	\$	2,695	

**Table 52: Bingo Tax Statistics by County**

County	FY 07		FY 08		FY 09	
<b>Clinton</b>						
Players	60,359		60,255		55,823	
Gross	\$ 927,888	\$	912,341	\$	812,974	
Tax	\$ 46,394	\$	45,667	\$	40,655	
<b>Coles</b>						
Players	32,515		31,899		28,636	
Gross	\$ 533,910	\$	547,979	\$	516,083	
Tax	\$ 26,875	\$	27,467	\$	25,945	
<b>Cook</b>						
Players	546,032		457,344		436,842	
Gross	\$ 10,851,977	\$	9,079,432	\$	8,177,763	
Tax	\$ 547,529	\$	457,564	\$	411,631	
<b>Crawford</b>						
Players	6,949		5,197		5,436	
Gross	\$ 97,321	\$	79,555	\$	95,817	
Tax	\$ 5,170	\$	4,000	\$	4,791	
<b>Cumberland</b>						
Players	4,090		4,720		4,481	
Gross	\$ 104,227	\$	88,615	\$	81,138	
Tax	\$ 5,211	\$	4,431	\$	4,057	
<b>DeKalb</b>						
Players	25,149		24,408		22,952	
Gross	\$ 437,928	\$	436,585	\$	418,017	
Tax	\$ 21,947	\$	22,308	\$	21,207	
<b>DeWitt</b>						
Players	8,067		5,197		5,360	
Gross	\$ 150,892	\$	123,582	\$	123,335	
Tax	\$ 7,545	\$	6,179	\$	6,167	
<b>Douglas</b>						
Players	7,202		7,214		6,550	
Gross	\$ 150,993	\$	150,915	\$	133,454	
Tax	\$ 7,568	\$	7,563	\$	6,691	
<b>DuPage</b>						
Players	97,444		96,073		79,387	
Gross	\$ 1,874,472	\$	1,765,070	\$	1,507,805	
Tax	\$ 94,114	\$	89,434	\$	75,583	
<b>Edgar</b>						
Players	14,823		14,976		13,525	
Gross	\$ 281,145	\$	274,447	\$	223,757	
Tax	\$ 14,140	\$	13,793	\$	11,222	
<b>Edwards</b>						
Players	0		0		0	
Gross	\$ -	\$	-	\$	-	
Tax	\$ -	\$	-	\$	-	
<b>Effingham</b>						
Players	18,385		20,000		19,598	
Gross	\$ 343,547	\$	387,921	\$	368,281	
Tax	\$ 17,177	\$	19,454	\$	18,414	
<b>Fayette</b>						
Players	23,731		20,603		17,281	
Gross	\$ 419,124	\$	352,114	\$	296,624	
Tax	\$ 21,629	\$	17,809	\$	14,988	

# Gaming Taxes

**Table 52: Bingo Tax Statistics by County**

County	FY 07		FY 08		FY 09	
<b>Ford</b>						
Players	5,334		4,930		4,442	
Gross	\$ 146,971	\$	\$ 133,908	\$	\$ 123,160	
Tax	\$ 7,371	\$	\$ 6,695	\$	\$ 6,158	
<b>Franklin</b>						
Players	29,042		21,670		59,364	
Gross	\$ 613,177	\$	\$ 504,091	\$	\$ 429,996	
Tax	\$ 30,816	\$	\$ 27,166	\$	\$ 21,528	
<b>Fulton</b>						
Players	16,126		13,038		11,791	
Gross	\$ 348,276	\$	\$ 298,851	\$	\$ 263,177	
Tax	\$ 17,551	\$	\$ 14,963	\$	\$ 13,217	
<b>Gallatin</b>						
Players	0		0		0	
Gross	\$ -	\$	\$ -	\$	\$ -	
Tax	\$ -	\$	\$ -	\$	\$ -	
<b>Greene</b>						
Players	1,818		1,509		1,837	
Gross	\$ 27,255	\$	\$ 29,051	\$	\$ 60,268	
Tax	\$ 1,363	\$	\$ 1,453	\$	\$ 1,513	
<b>Grundy</b>						
Players	16,481		16,012		14,713	
Gross	\$ 332,659	\$	\$ 307,838	\$	\$ 301,528	
Tax	\$ 16,672	\$	\$ 15,392	\$	\$ 15,105	
<b>Hamilton</b>						
Players	0		0		0	
Gross	\$ -	\$	\$ -	\$	\$ -	
Tax	\$ -	\$	\$ -	\$	\$ -	
<b>Hancock</b>						
Players	5,916		3,442		3,713	
Gross	\$ 110,162	\$	\$ 79,729	\$	\$ 65,670	
Tax	\$ 5,508	\$	\$ 3,986	\$	\$ 3,284	
<b>Hardin</b>						
Players	0		0		0	
Gross	\$ -	\$	\$ -	\$	\$ -	
Tax	\$ -	\$	\$ -	\$	\$ -	
<b>Henderson</b>						
Players	1,888		1,527		1,150	
Gross	\$ 24,910	\$	\$ 21,308	\$	\$ 13,389	
Tax	\$ 1,255	\$	\$ 1,065	\$	\$ 669	
<b>Henry</b>						
Players	13,655		11,113		11,576	
Gross	\$ 314,864	\$	\$ 299,535	\$	\$ 264,881	
Tax	\$ 16,152	\$	\$ 15,136	\$	\$ 13,293	
<b>Iroquois</b>						
Players	3,326		3,849		3,691	
Gross	\$ 71,066	\$	\$ 68,677	\$	\$ 51,302	
Tax	\$ 3,553	\$	\$ 3,434	\$	\$ 2,565	
<b>Jackson</b>						
Players	9,268		7,897		3,956	
Gross	\$ 299,507	\$	\$ 255,085	\$	\$ 87,170	
Tax	\$ 15,056	\$	\$ 13,004	\$	\$ 4,392	

**Table 52: Bingo Tax Statistics by County**

County	FY 07		FY 08		FY 09	
<b>Jaspar</b>						
Players	0		0		0	
Gross	\$ -	\$	\$ -	\$	\$ -	
Tax	\$ -	\$	\$ -	\$	\$ -	
<b>Jefferson</b>						
Players	15,274		13,119		11,548	
Gross	\$ 306,172	\$	\$ 260,987	\$	\$ 237,158	
Tax	\$ 15,343	\$	\$ 13,049	\$	\$ 11,858	
<b>Jersey</b>						
Players	8,083		5,582		4,637	
Gross	\$ 125,131	\$	\$ 81,759	\$	\$ 68,262	
Tax	\$ 6,353	\$	\$ 4,404	\$	\$ 3,413	
<b>Jo Daviess</b>						
Players	1,466		1,312		753	
Gross	\$ 26,693	\$	\$ 33,197	\$	\$ 34,884	
Tax	\$ 1,335	\$	\$ 1,660	\$	\$ 1,760	
<b>Johnson</b>						
Players	0		0		0	
Gross	\$ -	\$	\$ -	\$	\$ -	
Tax	\$ -	\$	\$ -	\$	\$ -	
<b>Kane</b>						
Players	53,416		49,967		49,341	
Gross	\$ 1,239,007	\$	\$ 1,069,136	\$	\$ 960,833	
Tax	\$ 62,023	\$	\$ 53,579	\$	\$ 48,488	
<b>Kankakee</b>						
Players	17,593		13,167		13,963	
Gross	\$ 413,442	\$	\$ 330,879	\$	\$ 306,866	
Tax	\$ 20,672	\$	\$ 16,566	\$	\$ 15,482	
<b>Kendall</b>						
Players	15,799		13,997		14,362	
Gross	\$ 414,075	\$	\$ 286,321	\$	\$ 292,605	
Tax	\$ 20,704	\$	\$ 14,316	\$	\$ 14,630	
<b>Knox</b>						
Players	22,257		16,112		6,554	
Gross	\$ 477,937	\$	\$ 332,768	\$	\$ 259,636	
Tax	\$ 24,396	\$	\$ 17,669	\$	\$ 12,982	
<b>Lake</b>						
Players	102,259		84,315		75,571	
Gross	\$ 2,100,823	\$	\$ 1,801,095	\$	\$ 1,499,681	
Tax	\$ 105,954	\$	\$ 90,198	\$	\$ 75,092	
<b>LaSalle</b>						
Players	64,920		56,623		51,857	
Gross	\$ 1,551,330	\$	\$ 1,285,135	\$	\$ 1,118,389	
Tax	\$ 77,958	\$	\$ 64,430	\$	\$ 56,204	
<b>Lawrence</b>						
Players	5,606		5,554		5,126	
Gross	\$ 119,740	\$	\$ 125,257	\$	\$ 109,862	
Tax	\$ 6,050	\$	\$ 6,263	\$	\$ 5,493	
<b>Lee</b>						
Players	9,842		6,805		7,697	
Gross	\$ 240,964	\$	\$ 222,617	\$	\$ 226,514	
Tax	\$ 12,215	\$	\$ 11,131	\$	\$ 11,390	

# Gaming Taxes

**Table 52: Bingo Tax Statistics by County**

County	FY 07		FY 08		FY 09	
<b>Livingston</b>						
Players	8,020		7,271		4,536	
Gross	\$ 169,281	\$	\$ 163,503	\$	\$ 96,275	
Tax	\$ 8,464	\$	\$ 8,175	\$	\$ 4,830	
<b>Logan</b>						
Players	11,815		12,619		10,357	
Gross	\$ 156,481	\$	\$ 124,393	\$	\$ 82,307	
Tax	\$ 8,970	\$	\$ 6,681	\$	\$ 4,186	
<b>McDonough</b>						
Players	11,977		8,973		7,908	
Gross	\$ 334,023	\$	\$ 248,656	\$	\$ 216,633	
Tax	\$ 16,701	\$	\$ 12,433	\$	\$ 10,832	
<b>McHenry</b>						
Players	38,018		37,275		31,631	
Gross	\$ 914,059	\$	\$ 857,508	\$	\$ 707,667	
Tax	\$ 46,039	\$	\$ 43,399	\$	\$ 35,458	
<b>McLean</b>						
Players	15,354		6,608		5,617	
Gross	\$ 307,789	\$	\$ 216,356	\$	\$ 146,040	
Tax	\$ 15,420	\$	\$ 11,103	\$	\$ 7,302	
<b>Macon</b>						
Players	93,458		87,363		70,294	
Gross	\$ 1,262,048	\$	\$ 1,127,264	\$	\$ 944,260	
Tax	\$ 63,159	\$	\$ 56,469	\$	\$ 47,262	
<b>Macoupin</b>						
Players	38,739		32,606		28,774	
Gross	\$ 760,316	\$	\$ 652,660	\$	\$ 604,437	
Tax	\$ 38,063	\$	\$ 32,633	\$	\$ 30,265	
<b>Madison</b>						
Players	227,400		213,117		191,079	
Gross	\$ 5,322,531	\$	\$ 5,156,682	\$	\$ 4,874,033	
Tax	\$ 267,227	\$	\$ 260,281	\$	\$ 244,537	
<b>Marion</b>						
Players	37,854		31,242		27,277	
Gross	\$ 633,815	\$	\$ 562,706	\$	\$ 463,253	
Tax	\$ 31,855	\$	\$ 28,135	\$	\$ 23,228	
<b>Marshall</b>						
Players	2,732		2,725		2,647	
Gross	\$ 51,056	\$	\$ 52,188	\$	\$ 50,213	
Tax	\$ 2,553	\$	\$ 2,609	\$	\$ 2,511	
<b>Mason</b>						
Players	0		0		0	
Gross	\$ -	\$	\$ -	\$	\$ -	
Tax	\$ -	\$	\$ -	\$	\$ -	
<b>Massac</b>						
Players	0		0		0	
Gross	\$ -	\$	\$ -	\$	\$ -	
Tax	\$ -	\$	\$ -	\$	\$ -	
<b>Menard</b>						
Players	445		383		497	
Gross	\$ 6,825	\$	\$ 5,857	\$	\$ 7,365	
Tax	\$ 341	\$	\$ 293	\$	\$ 368	

**Table 52: Bingo Tax Statistics by County**

County	FY 07		FY 08		FY 09	
<b>Mercer</b>						
Players	2,850		2,018		1,888	
Gross	\$ 65,386	\$	\$ 45,745	\$	\$ 40,329	
Tax	\$ 3,269	\$	\$ 2,287	\$	\$ 2,016	
<b>Monroe</b>						
Players	17,342		16,788		14,978	
Gross	\$ 390,733	\$	\$ 368,195	\$	\$ 369,342	
Tax	\$ 19,537	\$	\$ 18,410	\$	\$ 18,467	
<b>Montgomery</b>						
Players	18,178		5,740		6,034	
Gross	\$ 261,100	\$	\$ 144,979	\$	\$ 211,476	
Tax	\$ 13,086	\$	\$ 7,249	\$	\$ 10,574	
<b>Morgan</b>						
Players	2,857		1,465		2,249	
Gross	\$ 45,014	\$	\$ 27,051	\$	\$ 42,265	
Tax	\$ 2,251	\$	\$ 1,353	\$	\$ 2,133	
<b>Moultrie</b>						
Players	4,358		5,537		5,552	
Gross	\$ 100,132	\$	\$ 109,474	\$	\$ 90,514	
Tax	\$ 5,007	\$	\$ 5,474	\$	\$ 4,548	
<b>Ogle</b>						
Players	8,734		8,553		6,374	
Gross	\$ 114,233	\$	\$ 110,337	\$	\$ 90,929	
Tax	\$ 5,712	\$	\$ 5,517	\$	\$ 4,546	
<b>Peoria</b>						
Players	32,220		30,323		29,246	
Gross	\$ 413,550	\$	\$ 361,783	\$	\$ 482,680	
Tax	\$ 20,678	\$	\$ 18,136	\$	\$ 24,652	
<b>Perry</b>						
Players	17,978		17,232		16,621	
Gross	\$ 315,780	\$	\$ 333,460	\$	\$ 362,991	
Tax	\$ 15,901	\$	\$ 17,233	\$	\$ 18,344	
<b>Piatt</b>						
Players	20,883		19,122		17,951	
Gross	\$ 123,544	\$	\$ 111,935	\$	\$ 107,468	
Tax	\$ 6,177	\$	\$ 5,597	\$	\$ 5,373	
<b>Pike</b>						
Players	3,472		3,895		3,810	
Gross	\$ 64,538	\$	\$ 72,251	\$	\$ 71,723	
Tax	\$ 3,227	\$	\$ 3,613	\$	\$ 3,586	
<b>Pope</b>						
Players	0		0		0	
Gross	\$ -	\$	\$ -	\$	\$ -	
Tax	\$ -	\$	\$ -	\$	\$ -	
<b>Pulaski</b>						
Players	0		0		0	
Gross	\$ -	\$	\$ -	\$	\$ -	
Tax	\$ -	\$	\$ -	\$	\$ -	
<b>Putnam</b>						
Players	0		0		0	
Gross	\$ -	\$	\$ -	\$	\$ -	
Tax	\$ -	\$	\$ -	\$	\$ -	

# Gaming Taxes

**Table 52: Bingo Tax Statistics by County**

County	FY 07	FY 08	FY 09
<b>Randolph</b>			
Players	24,044	18,734	15,867
Gross	\$ 596,955	\$ 453,455	\$ 439,917
Tax	\$ 29,848	\$ 22,923	\$ 21,996
<b>Richland</b>			
Players	10,855	11,174	10,171
Gross	\$ 237,074	\$ 237,176	\$ 217,310
Tax	\$ 11,854	\$ 11,859	\$ 10,866
<b>Rock Island</b>			
Players	84,433	68,007	53,011
Gross	\$ 1,989,940	\$ 1,728,203	\$ 1,486,440
Tax	\$ 100,239	\$ 86,720	\$ 74,384
<b>St. Clair</b>			
Players	191,768	156,032	121,997
Gross	\$ 4,449,423	\$ 3,743,230	\$ 3,059,190
Tax	\$ 222,945	\$ 188,782	\$ 152,963
<b>Saline</b>			
Players	20,200	17,112	15,874
Gross	\$ 331,150	\$ 286,668	\$ 259,969
Tax	\$ 16,723	\$ 14,716	\$ 12,998
<b>Sangamon</b>			
Players	90,603	76,514	77,000
Gross	\$ 1,022,749	\$ 802,102	\$ 900,087
Tax	\$ 51,177	\$ 40,549	\$ 45,017
<b>Schuyler</b>			
Players	202	193	189
Gross	\$ 45,034	\$ 32,670	\$ 41,467
Tax	\$ 2,252	\$ 1,634	\$ 2,073
<b>Scott</b>			
Players	1,959	2,032	902
Gross	\$ 20,990	\$ 21,169	\$ 13,928
Tax	\$ 1,050	\$ 1,058	\$ 696
<b>Shelby</b>			
Players	11,106	9,998	9,570
Gross	\$ 135,256	\$ 131,883	\$ 127,893
Tax	\$ 6,763	\$ 6,594	\$ 6,395
<b>Stark</b>			
Players	0	0	0
Gross	\$ -	\$ -	\$ -
Tax	\$ -	\$ -	\$ -
<b>Stephenson</b>			
Players	21,373	19,481	16,895
Gross	\$ 372,796	\$ 338,880	\$ 290,088
Tax	\$ 18,640	\$ 16,970	\$ 14,504
<b>Tazewell</b>			
Players	37,763	31,185	25,806
Gross	\$ 582,040	\$ 520,486	\$ 430,138
Tax	\$ 29,597	\$ 26,102	\$ 21,855
<b>Union</b>			
Players	8,371	7,297	6,141
Gross	\$ 228,532	\$ 213,711	\$ 170,262
Tax	\$ 11,427	\$ 10,686	\$ 8,513

**Table 52: Bingo Tax Statistics by County**

County	FY 07	FY 08	FY 09
<b>Vermillion</b>			
Players	15,415	12,736	13,406
Gross	\$ 290,243	\$ 249,376	\$ 258,379
Tax	\$ 14,512	\$ 12,469	\$ 12,919
<b>Wabash</b>			
Players	10,606	9,569	7,183
Gross	\$ 233,429	\$ 220,484	\$ 153,494
Tax	\$ 11,671	\$ 11,024	\$ 7,675
<b>Warren</b>			
Players	4,657	687	0
Gross	\$ 90,629	\$ 17,307	\$ -
Tax	\$ 4,531	\$ 865	\$ -
<b>Washington</b>			
Players	16,454	15,040	13,345
Gross	\$ 220,407	\$ 190,308	\$ 147,033
Tax	\$ 11,020	\$ 9,515	\$ 7,353
<b>Wayne</b>			
Players	3,473	2,778	2,770
Gross	\$ 65,857	\$ 57,578	\$ 56,473
Tax	\$ 3,293	\$ 2,879	\$ 2,824
<b>White</b>			
Players	6,596	5,303	4,904
Gross	\$ 140,620	\$ 136,459	\$ 105,225
Tax	\$ 7,031	\$ 6,865	\$ 5,411
<b>Whiteside</b>			
Players	30,545	27,846	17,915
Gross	\$ 781,256	\$ 678,012	\$ 478,900
Tax	\$ 39,131	\$ 34,025	\$ 24,250
<b>Will</b>			
Players	59,380	59,265	62,263
Gross	\$ 1,215,962	\$ 1,116,191	\$ 1,052,815
Tax	\$ 62,597	\$ 57,198	\$ 52,983
<b>Williamson</b>			
Players	44,978	43,035	32,385
Gross	\$ 974,406	\$ 861,646	\$ 652,032
Tax	\$ 48,933	\$ 43,671	\$ 32,628
<b>Winnebago</b>			
Players	179,597	167,564	137,994
Gross	\$ 3,293,427	\$ 2,991,970	\$ 2,377,358
Tax	\$ 165,147	\$ 149,810	\$ 119,368
<b>Woodford</b>			
Players	25,416	15,949	12,605
Gross	\$ 289,524	\$ 237,945	\$ 249,351
Tax	\$ 14,476	\$ 11,915	\$ 12,532
<b>Grand total</b>			
Players	2,923,379	2,545,974	2,277,303
Gross	\$ 57,503,765	\$ 50,343,153	\$ 43,879,880
Tax	\$ 2,893,131	\$ 2,538,318	\$ 2,202,734

**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**

<u>Fiscal Year</u>	<u>Tax and Fees</u>	<u>No. of operators' licenses*</u>	<u>No. of suppliers</u>	<u>No. of providers</u>
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

\* 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**

<u>Fiscal Year</u>	<u>Tax and Fees</u>	<u>No. of regular licenses*</u>	<u>No. of limited licenses*</u>	<u>No. of suppliers</u>	<u>No. of manufacturers</u>
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

\* 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**

<u>Year</u>	<u>Millions</u>
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

### 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](http://www.state.il.us/agency/irb).

**Table 56: Racing Pari-mutuel Tax Breakdown by Fund**

<b>Funds</b>	<b>Percentage allocated to funds</b>	<b>FY 08</b>	<b>FY 09</b>
Illinois Racing Quarterhouse @ 1/00	100% pari-mutuel tax receipts into Quarterhorse racing	\$21,947	\$23,441
Horse Racing Fund @ 1/00	100% with exception of Quarterhorse racing	\$8,418,527	\$6,811,576
Protest		-	-
<b>Total</b>		<b>\$8,440,474</b>	<b>\$6,835,017</b>

**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 2007 assessment is paid in 2008). 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, 2006 and 2007**

County	2007 Total EAV	2006 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	363,068,281,744	331,336,959,068	31,731,322,676	9.58	23,551,888,622	22,442,600,878	1,109,287,743	4.94
Cook Co.	174,657,083,706	157,320,806,461	17,336,277,245	11.02	10,769,248,113	10,409,860,878	359,387,235	3.45
Collar Co.	116,735,695,558	107,627,211,233	9,108,484,325	8.46	7,335,962,227	6,905,248,914	430,713,313	6.24
Rest of State	71,675,502,480	66,388,941,374	5,286,561,106	7.96	5,446,678,282	5,127,491,086	319,187,195	6.23
Adams	906,880,645	857,591,096	49,289,549	5.75	61,091,536	59,394,340	1,697,196	2.86
Alexander	33,895,411	34,188,298	(292,887)	(0.86)	3,895,364	3,903,626	(8,262)	(0.21)
Bond	172,101,696	155,809,275	16,292,421	10.46	14,645,472	12,896,030	1,749,442	13.57
Boone	1,210,296,679	1,096,421,763	113,874,916	10.39	77,905,463	73,047,589	4,857,873	6.65
Brown	52,699,770	51,907,885	791,885	1.53	4,679,225	4,608,604	70,621	1.53
Bureau	550,397,431	536,736,564	13,660,867	2.55	45,917,918	45,012,882	905,036	2.01
Calhoun	68,004,320	61,867,240	6,137,080	9.92	4,518,982	4,189,388	329,594	7.87
Carroll	352,706,239	325,330,896	27,375,343	8.41	24,160,658	23,233,553	927,106	3.99
Cass	117,587,162	120,836,976	(3,249,814)	(2.69)	11,572,474	11,343,485	228,990	2.02
Champaign	3,466,916,497	3,198,982,757	267,933,740	8.38	253,450,715	238,767,749	14,682,966	6.15
Christian	420,554,604	404,457,189	16,097,415	3.98	30,797,432	29,902,717	894,715	2.99
Clark	167,838,373	160,593,194	7,245,179	4.51	12,929,370	12,272,557	656,812	5.35
Clay	121,324,216	120,391,033	933,183	0.78	9,725,221	9,581,165	144,056	1.50
Clinton	518,438,577	468,059,761	50,378,816	10.76	36,058,526	33,270,074	2,788,452	8.38
Coles	579,312,533	560,257,840	19,054,693	3.40	47,985,592	47,189,918	795,674	1.69
Cook	174,657,083,706	157,320,806,461	17,336,277,245	11.02	10,769,248,113	10,409,860,878	359,387,235	3.45
Crawford	520,177,489	269,416,271	250,761,218	93.08	23,702,409	20,575,402	3,127,007	15.20
Cumberland	99,883,946	94,832,183	5,051,763	5.33	8,058,177	8,058,017	161	0.00
DeKalb	2,199,796,501	1,973,482,589	226,313,912	11.47	168,594,940	153,986,846	14,608,094	9.49
DeWitt	464,807,997	451,490,817	13,317,180	2.95	28,076,594	27,452,607	623,987	2.27
Douglas	306,903,142	292,893,364	14,009,778	4.78	23,625,608	23,195,218	430,390	1.86
DuPage	40,982,043,522	38,066,313,740	2,915,729,782	7.66	2,256,795,098	2,157,080,458	99,714,640	4.62
Edgar	233,757,895	221,958,312	11,799,583	5.32	17,517,861	16,859,965	657,897	3.90
Edwards	50,844,737	50,928,661	(83,924)	(0.16)	4,387,955	4,403,209	(15,254)	(0.35)
Effingham	546,946,821	523,980,549	22,966,272	4.38	35,773,329	33,546,584	2,226,746	6.64
Fayette	172,355,204	168,275,155	4,080,049	2.42	15,065,452	14,567,769	497,683	3.42
Ford	194,372,468	187,737,663	6,634,805	3.53	17,012,786	16,246,580	766,206	4.72
Franklin	276,413,719	257,332,147	19,081,572	7.42	23,121,916	22,284,849	837,067	3.76
Fulton	353,130,996	338,153,337	14,977,659	4.43	30,105,923	29,181,239	924,684	3.17
Gallatin	41,731,795	40,945,743	786,052	1.92	3,351,479	3,317,983	33,497	1.01
Greene	137,889,935	133,552,359	4,337,576	3.25	10,700,583	10,190,886	509,697	5.00
Grundy	2,003,039,206	1,915,525,849	87,513,357	4.57	121,458,977	112,796,389	8,662,588	7.68
Hamilton	56,309,055	54,373,354	1,935,701	3.56	5,450,597	5,282,601	167,996	3.18
Hancock	248,371,368	234,755,203	13,616,165	5.80	19,361,888	18,336,957	1,024,931	5.59
Hardin	25,873,289	25,990,342	(117,053)	(0.45)	1,614,842	1,580,369	34,473	2.18
Henderson	97,857,234	90,582,989	7,274,245	8.03	8,280,826	7,905,181	375,645	4.75
Henry	717,635,844	675,639,369	41,996,475	6.22	57,136,178	53,324,412	3,811,766	7.15
Iroquois	405,170,620	393,546,690	11,623,930	2.95	36,965,750	35,302,800	1,662,950	4.71
Jackson	683,328,568	633,715,037	49,613,531	7.83	52,230,404	50,390,951	1,839,453	3.65
Jaspar	218,717,895	214,073,638	4,644,257	2.17	13,749,090	13,789,169	(40,079)	(0.29)
Jefferson	397,841,598	377,717,727	20,123,871	5.33	29,706,907	28,473,279	1,233,628	4.33
Jersey	318,504,806	292,846,375	25,658,431	8.76	19,070,287	17,917,682	1,152,604	6.43
Jo Daviess	733,848,129	660,401,148	73,446,981	11.12	42,588,776	40,278,064	2,310,712	5.74
Johnson	95,459,946	87,628,986	7,830,960	8.94	6,898,108	6,474,016	424,091	6.55
Kane	15,051,221,375	13,733,297,541	1,317,923,834	9.60	1,032,914,500	947,474,041	85,440,459	9.02
Kankakee	1,842,380,793	1,706,053,999	136,326,794	7.99	140,875,474	132,795,799	8,079,675	6.08
Kendall	3,049,061,393	2,565,091,749	483,969,644	18.87	226,917,992	192,114,662	34,803,330	18.12
Knox	650,150,069	613,416,364	36,733,705	5.99	54,281,300	51,458,916	2,822,383	5.48
Lake	29,715,279,441	27,640,215,131	2,075,064,310	7.51	1,924,701,433	1,828,962,520	95,738,913	5.23
LaSalle	2,344,375,523	2,176,037,803	168,337,720	7.74	175,472,508	168,244,963	7,227,545	4.30

# Real Estate Taxes

**Table 58: Comparison of Equalized Assessed Values and Taxes Extended, 2006 and 2007**

County	2007 Total EAV	2006 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
Lawrence	106,240,930	103,086,673	3,154,257	3.06	8,499,817	8,348,700	151,117	1.81
Lee	613,622,060	571,567,548	42,054,512	7.36	46,612,574	44,842,261	1,770,313	3.95
Livingston	563,599,696	548,513,634	15,086,062	2.75	50,434,027	49,389,608	1,044,419	2.11
Logan	399,154,003	391,189,335	7,964,668	2.04	31,954,918	31,165,041	789,878	2.53
McDonough	326,772,488	297,484,826	29,287,662	9.85	30,696,416	28,620,872	2,075,544	7.25
McHenry	10,156,524,543	9,424,042,342	732,482,201	7.77	700,300,892	659,337,299	40,963,593	6.21
McLean	3,309,685,244	3,127,143,787	182,541,457	5.84	252,348,375	235,544,015	16,804,360	7.13
Macon	1,549,150,318	1,469,297,235	79,853,083	5.43	127,078,537	120,555,058	6,523,479	5.41
Macoupin	523,571,382	489,766,190	33,805,192	6.90	36,037,553	33,514,209	2,523,344	7.53
Madison	4,719,387,668	4,325,783,690	393,603,978	9.10	339,417,982	309,764,330	29,653,652	9.57
Marion	329,127,308	315,584,209	13,543,099	4.29	29,990,730	28,569,712	1,421,019	4.97
Marshall	241,287,227	203,574,075	37,713,152	18.53	17,317,226	16,142,999	1,174,227	7.27
Mason	175,341,799	163,940,824	11,400,975	6.95	16,025,268	15,570,758	454,510	2.92
Massac	175,661,356	162,349,039	13,312,317	8.20	12,348,040	11,472,757	875,282	7.63
Menard	209,369,277	197,136,455	12,232,822	6.21	15,385,079	14,590,258	794,820	5.45
Mercer	219,963,709	207,205,923	12,757,786	6.16	17,898,821	17,152,260	746,562	4.35
Monroe	740,464,880	667,649,058	72,815,822	10.91	44,381,470	40,870,314	3,511,156	8.59
Montgomery	365,314,052	339,611,858	25,702,194	7.57	29,469,069	27,732,855	1,736,214	6.26
Morgan	458,002,899	437,578,918	20,423,981	4.67	33,992,809	32,487,158	1,505,652	4.63
Moultrie	190,549,778	181,329,505	9,220,273	5.08	15,733,993	15,302,674	431,318	2.82
Ogle	1,449,402,466	1,354,556,271	94,846,195	7.00	107,702,361	100,061,982	7,640,378	7.64
Peoria	3,096,483,943	2,866,158,259	230,325,684	8.04	242,547,617	228,870,598	13,677,019	5.98
Perry	161,353,986	151,497,450	9,856,536	6.51	13,155,914	12,534,057	621,856	4.96
Piatt	325,381,484	303,726,220	21,655,264	7.13	22,884,190	21,554,894	1,329,296	6.17
Pike	168,426,976	158,390,873	10,036,103	6.34	13,661,616	12,896,699	764,917	5.93
Pope	36,890,027	38,784,462	(1,894,435)	(4.88)	2,503,932	2,520,499	(16,567)	(0.66)
Pulaski	26,835,557	25,299,844	1,535,713	6.07	2,520,081	2,567,982	(47,900)	(1.87)
Putnam	173,555,975	161,148,135	12,407,840	7.70	10,692,491	10,097,059	595,432	5.90
Randolph	408,308,738	377,514,957	30,793,781	8.16	24,435,700	23,117,952	1,317,748	5.70
Richland	167,086,635	164,647,698	2,438,937	1.48	12,463,115	12,172,255	290,860	2.39
Rock Island	2,365,451,297	2,234,994,351	130,456,946	5.84	197,221,742	187,828,499	9,393,243	5.00
St. Clair	3,970,299,334	3,558,232,880	412,066,454	11.58	313,507,022	287,236,537	26,270,484	9.15
Saline	200,580,281	189,959,218	10,621,063	5.59	17,559,972	16,759,655	791,317	4.72
Sangamon	3,499,397,552	3,317,191,929	182,205,623	5.49	251,238,015	243,635,047	7,602,968	3.12
Schuyler	77,856,205	75,298,550	2,557,655	3.40	7,497,535	7,219,928	277,608	3.85
Scott	53,259,480	50,434,433	2,825,047	5.60	4,071,968	4,183,760	(111,792)	(2.67)
Shelby	281,076,868	256,432,709	24,644,159	9.61	21,522,583	20,922,983	599,600	2.87
Stark	90,793,392	86,205,905	4,587,487	5.32	7,999,064	7,584,937	414,128	5.46
Stephenson	645,173,592	612,796,089	32,377,503	5.28	58,033,879	55,656,198	2,377,681	4.27
Tazwell	2,241,495,798	2,119,887,366	121,608,432	5.74	158,125,489	151,714,662	6,410,827	4.23
Union	155,841,871	143,655,581	12,186,290	8.48	10,485,094	9,994,289	490,805	4.91
Vermillion	888,620,335	836,210,718	52,409,617	6.27	78,481,490	75,280,821	3,200,669	4.25
Wabash	125,170,566	121,191,780	3,978,786	3.28	8,935,355	8,549,071	386,284	4.52
Warren	216,355,915	205,705,278	10,650,637	5.18	17,770,853	16,987,654	783,199	4.61
Washington	183,839,296	175,697,795	8,141,501	4.63	15,226,707	14,467,970	758,737	5.24
Wayne	113,344,929	105,459,280	7,885,649	7.48	9,995,361	9,535,218	460,144	4.83
White	131,714,105	120,915,630	10,798,475	8.93	9,887,123	9,454,046	433,076	4.58
Whiteside	732,347,108	701,665,050	30,682,058	4.37	62,484,435	60,545,545	1,938,890	3.20
Will	20,830,626,677	18,763,342,479	2,067,284,198	11.02	1,421,250,305	1,312,394,596	108,855,708	8.29
Williamson	953,362,112	861,630,973	91,731,139	10.65	59,266,055	56,569,842	2,696,213	4.77
Winnebago	4,604,745,462	4,288,758,436	315,987,026	7.37	417,715,226	397,482,298	20,232,928	5.09
Woodford	688,892,987	649,292,933	39,600,054	6.10	50,983,730	48,905,272	2,078,458	4.25

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

# Real Estate Taxes

**Table 59: Extensions by Class**

	<b>2007</b>					
	<b>Residential</b>	<b>Commercial</b>	<b>Minerals</b>	<b>Industrial</b>	<b>Farm</b>	<b>Railroads</b>
Dollars	\$15,272,560,957	\$5,525,229,595	\$11,579,719	\$2,079,560,969	\$613,485,129	\$49,472,253
Percentage	64.85%	23.46%	0.05%	8.83%	2.60%	0.21%

**Table 60: Extensions by Type of District**

	<b>2007</b>							
	<b>Cities</b>	<b>County</b>	<b>Other districts</b>	<b>Park</b>	<b>Community colleges</b>	<b>Townships</b>	<b>Sanitary</b>	<b>School</b>
Dollars	4,038,212,108	1,733,441,379	1,154,009,437	927,631,270	895,622,861	593,445,881	446,630,389	13,722,796,831
Percentage	17.15%	7.36%	4.90%	3.94%	3.80%	2.52%	1.90%	58.27%

**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 \$5,000. Beginning with the taxable year 2008, the maximum amount will be \$5,500 and increase again to \$6,000 for the taxable year 2009.

**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. Beginning with the taxable year 2008 the total household income will increase to \$55,000.

**Senior Citizens Homestead Exemption** — This exemption allows a \$3,500 reduction in the EAV of property that is the primary residence of a person 65 years of age or older. Beginning with taxable year 2008 the maximum amount will be \$4,000.

**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.

**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. 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.

# Real Estate Taxes

**Table 61: Senior Citizens Real Estate Tax Deferrals for Tax Year 2005 (paid in 2006)**

County	Total Deferred	County	Total Deferred
Alexander	\$278	Macoupin	\$9,541
Boone	\$36,338	Madison	\$29,758
Bureau	\$473	McHenry	\$262,086
Carroll	\$721	McLean	\$6,828
Cass	\$39	Menard	\$1,078
Champaign	\$22,501	Monroe	\$5,068
Christian	\$1,156	Montgomery	\$462
Clinton	\$8,328	Morgan	\$192
Coles	\$4,676	Moultrie	\$874
Cook	\$1,426,617	Ogle	\$32,712
Cook (extra app)	\$6,488	Peoria	\$21,289
Cumberland	\$45	Perry	\$421
DeKalb	\$88,461	Piatt	\$946
Douglas	\$1,719	Putnam	\$1,151
DuPage	\$725,721	Rock Island	\$7,805
Edgar	\$1,375	Sangamon	\$22,591
Fayette	\$4,010	St. Clair	\$12,184
Ford	\$627	Stephenson	\$8,310
Grundy	\$2,673	Tazewell	\$10,818
Henry	\$2,410	Whiteside	\$4,727
Iroquois	\$10,814	Will	\$197,516
JoDaviess	\$2,389	Williamson	\$1,843
Kane	\$272,454	Winnebago	\$164,342
Kankakee	\$37,238	Winnebago(late bill)	\$1,497
Kendall	\$42,672	<b>Total</b>	<b>\$4,549,491</b>
Knox	\$5,324	<b>Special assessment</b>	
Lake	\$980,053	Village of Hinsdale	\$0
LaSalle	\$39,704	Village of Lombard	\$0
Lee	\$15,050	Machesney Park	\$0
Livingston	\$998	Palos Park Village	\$0
Logan	\$354	Rock River Water Reclamation	\$0
Macon	\$3,751	<b>Grand Total</b>	<b>\$4,549,491</b>

**Table 61: Senior Citizens Real Estate Tax Deferrals for Tax Year 2006 (paid in 2007)**

County	Total Deferred	County	Total Deferred
Adams	\$1,218	Logan	\$314
Alexander	\$368	Macon	\$1,764
Boone	\$41,063	Macoupin	\$7,816
Carroll	\$699	Madison	\$35,107
Cass	\$12	McHenry	\$381,776
Champaign	\$14,231	McLean	\$8,631
Christian	\$495	Menard	\$2,981
Clinton	\$3,823	Monroe	\$4,993
Coles	\$4,152	Montgomery	\$417
Cook	\$1,344,796	Morgan	\$184
DeKalb	\$90,483	Moultrie	\$834
Douglas	\$3,595	Ogle	\$21,997
DuPage	\$820,611	Peoria	\$20,849
Edgar	\$1,319	Perry	\$393
Fayette	\$2,212	Piatt	\$899
Grundy	\$14,824	Rock Island	\$6,888
Henry	\$3,692	Sangamon	\$18,266
Iroquois	\$13,089	St. Clair	\$12,178
JoDaviess	\$3,257	Stephenson	\$13,678
Johnson	\$13	Tazewell	\$15,922
Kane	\$272,287	Whiteside	\$5,551
Kankakee	\$37,828	Will	\$227,849
Kendall	\$60,872	Williamson	\$1,535
Knox	\$5,302	Winnebago	\$164,745
Lake	\$1,084,648	<b>Total</b>	<b>\$4,833,515</b>
LaSalle	\$32,176	<b>Special assessment</b>	
Lee	\$19,935	Rock River Water Reclamation	\$482
Livingston	\$945	<b>Grand Total</b>	<b>\$4,833,997</b>

# 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 2006 property taxes that are payable in 2007 was 3.4 percent. The CPI increase for the 2007 property taxes that are payable in 2008 was 2.5 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 2007	FY 2008	FY 2009
Franklin	\$ 112,840	\$ 125,873	123,453
Hamilton	98,399	109,765	107,655
Jefferson	26,268	29,302	28,739
<b>Total paid to counties</b>	<b>\$ 237,507</b>	<b>\$ 264,940</b>	<b>\$ 259,847</b>
<b>State of Illinois</b>			
General Revenue Fund	\$ 101,789	\$ 113,545	111,361
<b>Total TVA payments</b>	<b>\$ 339,296</b>	<b>\$ 378,485</b>	<b>\$ 371,208</b>

# Real Estate Taxes

## 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 each year to receive additional compensation of \$3,000 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 the department will reimburse a county 50 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 \$6,500 per year.

**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 an annual stipend of \$6,500 to each county sheriff.

**County Coroner stipends** — The department pays an annual stipend of \$6,500 to each county coroner.

# Real Estate Taxes

**Table 63: 2008 Stipends and Reimbursements**

<b>County</b>	<b>Assessor Training Stipend</b>	<b>Assessor Performance Stipends</b>	<b>CCAO Salary Reimbursement</b>	<b>County Treasurer Stipends</b>	<b>States Attorneys and Assistant States Attorneys Salaries</b>	<b>Sheriff's Stipends</b>	<b>Coroner's Stipends</b>	<b>Public Defenders</b>
Adams	2,500	—	25,958.28	6,500	138,581	6,500	6,500	94,881.40
Alexander	—	—	15,000.00	6,500	108,740	6,500	6,500	18,352.90
Bond	500	3,000	23,700.00	6,500	108,740	6,500	6,500	—
Boone	2,500	12,000	31,019.52	6,500	138,581	6,500	6,500	84,285.70
Brown	1,000	3,000	12,836.28	6,500	110,739	6,500	6,500	—
Bureau	500	9,000	21,575.04	6,500	138,581	6,500	6,500	34,802.10
Calhoun	500	—	15,600.00	6,500	110,739	6,500	6,500	13,748.68
Carroll	2,000	9,000	21,049.98	6,500	108,740	6,500	6,500	22,382.52
Cass	500	—	22,761.72	6,500	108,740	6,500	6,500	46,662.00
Champaign	6,500	21,000	17,246.71	6,500	166,581	6,500	6,500	94,881.57
Christian	1,500	27,000	25,619.64	6,500	138,581	6,500	6,500	86,802.00
Clark	1,500	6,000	21,506.22	6,500	108,740	6,500	6,500	—
Clay	500	—	20,421.84	6,500	108,740	6,500	6,500	68,324.08
Clinton	4,000	12,000	27,640.74	6,500	150,281	6,500	6,500	46,217.60
Coles	1,000	—	26,372.52	6,500	145,781	6,500	6,500	85,241.53
Cook	22,500	—	—	6,500	188,734	6,500	—	96,709.13
Crawford	—	6,000	21,568.74	6,500	108,740	6,500	6,500	30,552.50
Cumberland	2,000	6,000	16,449.96	6,500	108,740	6,500	6,500	40,773.70
DeKalb	2,000	18,000	42,946.36	6,500	166,581	6,500	6,500	96,237.72
DeWitt	500	9,000	22,486.50	6,500	108,740	6,500	6,500	66,013.64
Douglas	4,500	15,000	20,807.46	6,500	108,740	6,500	6,500	29,719.25
DuPage	7,250	30,000	52,971.48	6,500	138,581	6,500	6,500	91,186.92
Edgar	—	3,000	25,818.00	6,500	108,740	6,500	6,500	53,328.00
Edwards	500	—	18,343.32	6,500	110,739	6,500	6,500	—
Effingham	2,500	21,000	25,750.02	6,500	138,581	6,500	6,500	79,568.50
Fayette	500	—	24,006.18	6,500	107,240	6,500	6,500	72,015.00
Ford	1,000	9,000	20,500.02	6,500	108,740	6,500	6,500	26,664.00
Franklin	1,000	—	22,452.66	6,500	138,581	6,500	6,500	54,994.50
Fulton	2,000	6,000	22,373.40	6,500	138,581	6,500	6,500	94,609.71
Gallatin	—	—	18,530.04	6,500	110,739	6,500	6,500	29,997.00
Greene	1,000	—	22,674.48	6,500	108,740	6,500	6,500	55,994.40
Grundy	1,000	—	35,457.90	6,500	138,581	6,500	6,500	72,072.90
Hamilton	500	—	15,707.94	6,500	110,739	6,500	6,500	29,997.00
Hancock	1,000	—	20,930.04	6,500	107,240	6,500	6,500	29,663.70
Hardin	500	—	11,652.96	6,500	110,739	6,500	6,500	60,230.76
Henderson	1,000	3,000	19,469.76	6,500	110,739	6,500	6,500	20,883.47
Henry	3,000	3,000	31,520.76	6,500	138,581	6,500	6,500	96,237.60
Iroquois	3,000	6,000	24,375.00	6,500	138,581	6,500	6,500	31,330.20
Jackson	2,000	—	24,854.56	6,500	166,581	6,500	6,500	77,485.10
Jaspar	—	3,000	23,062.50	6,500	108,740	6,500	6,500	25,969.68
Jefferson	1,000	—	26,850.00	6,500	138,581	6,500	6,500	91,535.05
Jersey	1,500	15,000	24,013.50	6,500	107,240	6,500	6,500	28,597.14
Jo Daviess	2,000	6,000	24,533.90	6,500	107,240	6,500	6,500	33,405.41
Johnson	500	—	24,999.96	6,500	108,740	6,500	6,500	37,759.81
Kane	17,000	39,000	52,631.25	6,500	144,581	6,500	6,500	91,993.44
Kankakee	4,500	—	30,060.00	6,500	144,581	6,500	6,500	47,486.93
Kendall	2,750	15,000	43,613.28	6,500	138,581	6,500	6,500	94,881.65
Knox	3,000	—	24,468.87	6,500	138,581	6,500	6,500	86,861.65
Lake	24,250	45,000	65,192.76	6,500	144,581	6,500	6,500	96,237.00
LaSalle	5,500	3,000	34,468.12	6,500	138,581	6,500	6,500	54,994.50
Lawrence	—	—	14,799.96	6,500	108,740	6,500	6,500	36,663.00
Lee	750	6,000	28,785.36	6,500	143,081	6,500	6,500	34,245.53

# Real Estate Taxes

**Table 63: 2008 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
Livingston	2,000	12,000	28,444.78	6,500	143,081	6,500	6,500	39,027.24
Logan	2,000	3,000	19,374.96	6,500	138,581	6,500	6,500	48,071.88
Macon	6,500	9,000	27,312.93	6,500	138,581	6,500	6,500	81,085.35
Macoupin	500	—	21,613.47	6,500	138,581	6,500	6,500	25,346.01
Madison	18,500	3,000	34,280.04	6,500	151,781	6,500	6,500	39,172.08
Marion	2,500	12,000	21,675.00	6,500	138,581	6,500	6,500	79,568.50
Marshall	2,000	—	21,388.02	6,500	108,740	6,500	6,500	36,666.96
Mason	500	3,000	26,185.26	6,500	108,740	6,500	6,500	37,262.94
Massac	1,000	3,000	16,784.65	6,500	108,740	6,500	6,500	19,228.41
McDonough	2,000	3,000	20,906.04	6,500	145,781	6,500	6,500	80,275.79
McHenry	12,000	33,000	47,476.26	6,500	138,581	6,500	6,500	79,567.84
McLean	7,250	18,000	35,286.75	6,500	166,581	6,500	6,500	95,927.36
Menard	500	3,000	24,999.96	6,500	108,740	6,500	6,500	18,331.50
Mercer	3,500	3,000	21,444.48	6,500	108,740	6,500	6,500	26,681.87
Monroe	1,500	3,000	28,566.24	6,500	107,240	6,500	6,500	35,579.80
Montgomery	2,000	—	22,568.22	6,500	138,581	6,500	6,500	86,801.64
Morgan	—	3,000	26,327.82	6,500	143,081	6,500	6,500	60,371.70
Moultrie	1,500	9,000	22,125.00	6,500	108,740	6,500	6,500	49,995.00
Ogle	6,500	9,000	30,625.02	6,500	138,581	6,500	6,500	29,246.65
Peoria	5,000	9,000	32,790.14	6,500	138,581	6,500	6,500	36,663.00
Perry	500	—	20,210.04	6,500	107,240	6,500	6,500	53,883.50
Piatt	2,000	12,000	16,843.68	6,500	108,740	6,500	6,500	15,715.37
Pike	2,500	3,000	20,375.04	6,500	108,740	6,500	6,500	52,344.80
Pope	500	—	16,573.30	6,500	110,739	6,500	6,500	33,340.68
Pulaski	—	—	16,359.78	6,500	110,739	6,500	6,500	22,412.40
Putnam	1,000	—	3,572.50	6,500	110,739	6,500	6,500	18,737.31
Randolph	3,000	3,000	24,449.88	6,500	143,081	6,500	6,500	48,703.45
Richland	1,000	—	19,292.04	6,500	108,740	6,500	6,500	36,663.00
Rock Island	6,500	9,000	31,500.00	6,500	138,581	6,500	6,500	79,568.28
Saline	—	—	27,926.28	6,500	107,240	6,500	6,500	49,503.72
Sangamon	4,000	15,000	31,357.32	6,500	144,581	6,500	6,500	96,237.12
Schuyler	—	3,000	19,540.02	6,500	110,739	6,500	6,500	45,273.25
Scott	1,000	3,000	17,113.02	6,500	110,739	6,500	6,500	39,996.00
Shelby	1,000	—	—	6,500	107,240	6,500	6,500	45,828.75
St. Clair	2,000	—	—	6,500	138,581	6,500	6,500	12,279.96
Stark	500	3,000	19,058.76	6,500	110,739	6,500	6,500	15,998.40
Stephenson	3,000	15,000	29,499.96	6,500	138,581	6,500	6,500	94,869.00
Tazewell	4,000	3,000	14,857.70	6,500	145,781	6,500	6,500	88,217.91
Union	—	—	24,500.04	6,500	112,240	6,500	6,500	19,414.92
Vermilion	1,750	—	25,925.04	6,500	142,581	6,500	6,500	92,982.96
Wabash	—	—	17,525.04	6,500	108,740	6,500	6,500	33,330.00
Warren	—	—	20,929.80	6,500	108,740	6,500	6,500	35,524.20
Washington	2,500	6,000	22,250.04	6,500	108,740	6,500	6,500	30,677.50
Wayne	500	—	16,702.08	6,500	108,740	6,500	6,500	59,994.00
White	—	—	20,205.96	6,500	108,740	6,500	6,500	62,794.32
Whiteside	1,000	—	31,597.92	6,500	138,581	6,500	6,500	94,610.22
Will	7,500	33,000	50,619.00	6,500	145,781	6,500	6,500	95,695.94
Williamson	1,500	—	28,447.98	6,500	142,581	6,500	6,500	92,982.72
Winnebago	11,000	27,000	41,000.06	6,500	148,581	6,500	6,500	95,423.64
Woodford	1,000	9,000	8,826.16	6,500	138,581	6,500	6,500	29,420.83
<b>Total</b>	<b>283,500</b>	<b>651,000</b>	<b>2,474,668.97</b>	<b>663,000</b>	<b>12,876,870</b>	<b>663,000</b>	<b>656,500</b>	<b>5,390,773.24</b>

# Real Estate Taxes

**Table 63: 2009 Stipends and Reimbursements**

<b>County</b>	<b>Assessor Training Stipend</b>	<b>Assessor Performance Stipends</b>	<b>CCAO Salary Reimbursement</b>	<b>County Treasurer Stipends</b>	<b>States Attorneys and Assistant States Attorneys Salaries</b>	<b>Sheriff's Stipends</b>	<b>Coroner's Stipends</b>	<b>Public Defenders</b>
Adams	4,000	—	26,864.28	6,500	144,677	6,500	6,500	89,893.66
Alexander	—	—	15,000.00	6,500	113,461	6,500	6,500	17,720.45
Bond	500	3,000	24,300.00	6,500	113,461	6,500	6,500	—
Boone	5,500	12,000	32,026.26	6,500	132,621	6,500	6,500	96,237.00
Brown	1,500	3,000	12,836.28	6,500	115,460	6,500	6,500	—
Bureau	1,500	9,000	23,401.80	6,500	144,677	6,500	6,500	36,663.00
Calhoun	—	—	15,600.00	6,500	105,838	6,500	6,500	14,998.56
Carroll	500	3,000	21,750.00	6,500	113,461	6,500	6,500	23,177.77
Cass	1,000	3,000	23,431.98	6,500	104,006	6,500	6,500	46,662.00
Champaign	9,000	24,000	32,355.54	6,500	158,287	6,500	6,500	97,785.60
Christian	2,500	12,000	27,164.52	6,500	132,621	6,500	6,500	59,994.00
Clark	2,500	—	23,112.96	6,500	113,461	6,500	6,500	—
Clay	2,500	—	21,875.22	6,500	113,461	6,500	6,500	70,920.41
Clinton	6,000	42,000	28,890.72	6,500	140,412	6,500	6,500	77,992.24
Coles	2,000	—	27,890.04	6,500	139,221	6,500	6,500	86,867.95
Cook	34,250	—	—	6,500	179,476	6,500	—	108,992.13
Crawford	1,500	—	22,215.84	6,500	104,006	6,500	6,500	33,330.00
Cumberland	2,000	6,000	17,499.96	6,500	104,006	6,500	6,500	42,662.40
DeKalb	3,500	12,000	44,662.39	6,500	158,287	6,500	6,500	89,741.61
DeWitt	500	6,000	23,031.48	6,500	113,461	6,500	6,500	66,013.64
Douglas	5,000	6,000	21,432.48	6,500	104,006	6,500	6,500	33,913.31
DuPage	13,250	21,000	55,252.68	6,500	132,621	6,500	6,500	103,134.36
Edgar	1,500	12,000	23,939.32	6,500	113,461	6,500	6,500	48,884.00
Edwards	1,000	—	18,743.34	6,500	115,460	6,500	6,500	—
Effingham	5,500	21,000	26,250.00	6,500	144,677	6,500	6,500	88,217.69
Fayette	1,000	—	24,726.36	6,500	111,961	6,500	6,500	68,323.97
Ford	2,500	9,000	20,749.98	6,500	104,006	6,500	6,500	26,664.00
Franklin	500	—	22,785.00	6,500	144,677	6,500	6,500	54,994.50
Fulton	2,000	3,000	22,812.00	6,500	132,621	6,500	6,500	97,489.71
Gallatin	—	—	18,980.04	6,500	115,460	6,500	6,500	27,497.25
Greene	1,500	—	23,581.50	6,500	113,461	6,500	6,500	51,328.20
Grundy	2,000	3,000	36,874.02	6,500	132,621	6,500	6,500	67,632.16
Hamilton	1,000	—	16,179.18	6,500	115,460	6,500	6,500	27,497.25
Hancock	1,500	—	22,430.04	6,500	111,961	6,500	6,500	29,941.45
Hardin	500	—	11,652.96	6,500	105,838	6,500	6,500	60,230.76
Henderson	1,500	—	20,248.50	6,500	105,838	6,500	6,500	23,491.68
Henry	5,500	—	32,226.78	6,500	132,621	6,500	6,500	101,583.48
Iroquois	4,500	—	25,175.04	6,500	144,677	6,500	6,500	32,107.90
Jackson	2,500	—	26,159.52	6,500	158,287	6,500	6,500	99,894.60
Jaspar	1,000	—	23,437.50	6,500	113,461	6,500	6,500	31,802.40
Jefferson	1,500	3,000	26,850.00	6,500	136,287	6,500	6,500	98,370.99
Jersey	1,500	9,000	25,524.00	6,500	111,961	6,500	6,500	28,597.14
Jo Daviess	2,000	9,000	25,268.52	6,500	111,961	6,500	6,500	31,431.73
Johnson	—	3,000	24,999.96	6,500	104,006	6,500	6,500	41,192.52
Kane	20,000	30,000	54,075.00	6,500	163,787	6,500	6,500	84,327.32
Kankakee	9,000	—	31,542.24	6,500	138,121	6,500	6,500	48,385.28
Kendall	4,250	15,000	44,575.02	6,500	144,677	6,500	6,500	91,570.27
Knox	3,000	—	25,150.98	6,500	144,677	6,500	6,500	90,046.66
Lake	25,000	45,000	67,737.72	6,500	150,677	6,500	6,500	91,570.05
LaSalle	12,500	3,000	34,331.88	6,500	144,677	6,500	6,500	55,894.44
Lawrence	1,000	—	14,799.96	6,500	104,006	6,500	6,500	39,996.00
Lee	3,750	6,000	29,460.78	6,500	140,412	6,500	6,500	38,748.41

# Real Estate Taxes

**Table 63: 2009 Stipends and Reimbursements**

County	Assessor Training Stipend	Assessor Performance Stipends	CCAO Salary Reimbursement	County Treasurer Stipends	States Attorneys and Assistant States Attorneys	Sheriff's Stipends	Coroner's Stipends	Public Defenders
					Salaries			
Livingston	3,500	9,000	29,484.35	6,500	136,746	6,500	6,500	45,967.42
Logan	2,000	3,000	19,749.96	6,500	132,621	6,500	6,500	49,602.78
Macon	9,500	9,000	27,923.04	6,500	132,621	6,500	6,500	96,236.64
Macoupin	3,000	6,000	19,755.00	6,500	144,677	6,500	6,500	76,819.02
Madison	22,000	—	41,230.80	6,500	163,787	6,500	6,500	98,403.61
Marion	4,000	3,000	22,575.00	6,500	132,621	6,500	6,500	99,894.84
Marshall	1,500	—	22,029.54	6,500	113,461	6,500	6,500	33,611.38
Mason	1,000	12,000	26,970.48	6,500	104,006	6,500	6,500	41,584.73
Massac	500	3,000	17,585.06	6,500	113,461	6,500	6,500	24,125.34
McDonough	5,000	3,000	21,533.28	6,500	151,877	6,500	6,500	101,744.72
McHenry	16,500	36,000	49,250.04	6,500	144,677	6,500	6,500	91,570.05
McLean	5,500	12,000	36,985.65	6,500	158,287	6,500	6,500	99,894.84
Menard	—	3,000	26,029.50	6,500	104,006	6,500	6,500	19,998.00
Mercer	4,000	6,000	22,302.24	6,500	113,461	6,500	6,500	42,682.33
Monroe	2,000	3,000	29,709.00	6,500	102,631	6,500	6,500	36,579.71
Montgomery	3,500	—	21,089.21	6,500	144,677	6,500	6,500	84,285.85
Morgan	—	3,000	27,249.30	6,500	149,177	6,500	6,500	55,654.39
Moultrie	2,000	9,000	22,375.02	6,500	104,006	6,500	6,500	49,995.00
Ogle	5,500	9,000	31,875.00	6,500	132,621	6,500	6,500	32,899.21
Peoria	8,000	9,000	34,242.42	6,500	132,621	6,500	6,500	39,996.00
Perry	—	—	20,710.02	6,500	111,961	6,500	6,500	54,994.50
Piatt	2,500	15,000	22,968.72	6,500	104,006	6,500	6,500	16,524.73
Pike	2,500	3,000	21,125.04	6,500	113,461	6,500	6,500	48,511.84
Pope	—	—	20,316.66	6,500	105,838	6,500	6,500	33,340.68
Pulaski	500	—	15,754.34	6,500	115,460	6,500	6,500	4,548.74
Putnam	1,000	9,000	15,027.20	6,500	115,460	6,500	6,500	20,334.05
Randolph	3,000	—	25,794.66	6,500	136,746	6,500	6,500	59,994.00
Richland	1,000	—	19,292.04	6,500	113,461	6,500	6,500	36,663.00
Rock Island	9,000	6,000	32,000.04	6,500	144,677	6,500	6,500	91,570.27
Saline	1,000	—	28,624.50	6,500	102,631	6,500	6,500	50,226.65
Sangamon	7,500	24,000	31,806.12	6,500	141,787	6,500	6,500	96,237.12
Schuyler	—	3,000	20,789.94	6,500	115,460	6,500	6,500	42,773.50
Scott	1,000	3,000	17,626.50	6,500	115,460	6,500	6,500	38,329.50
Shelby	3,500	—	10,954.15	6,500	102,631	6,500	6,500	49,995.00
St. Clair	4,500	—	—	6,500	139,221	6,500	6,500	17,565.96
Stark	500	3,000	19,440.00	6,500	115,460	6,500	6,500	14,665.20
Stephenson	3,500	12,000	30,000.00	6,500	144,677	6,500	6,500	90,046.30
Tazewell	8,000	15,000	32,875.80	6,500	151,877	6,500	6,500	88,217.91
Union	—	—	24,500.04	6,500	116,961	6,500	6,500	18,157.26
Vermilion	3,250	—	26,300.04	6,500	148,677	6,500	6,500	91,570.05
Wabash	—	3,000	17,525.04	6,500	113,461	6,500	6,500	34,441.00
Warren	1,500	—	21,348.30	6,500	104,006	6,500	6,500	43,884.50
Washington	2,000	3,000	22,875.00	6,500	104,006	6,500	6,500	34,191.06
Wayne	2,000	—	17,177.10	6,500	104,006	6,500	6,500	59,994.00
White	1,000	—	20,205.96	6,500	104,006	6,500	6,500	65,180.64
Whiteside	3,000	—	32,861.88	6,500	132,621	6,500	6,500	96,237.60
Will	18,500	42,000	50,619.00	6,500	144,677	6,500	6,500	90,655.65
Williamson	2,000	—	30,286.50	6,500	136,287	6,500	6,500	92,982.72
Winnebago	15,000	21,000	42,181.37	6,500	154,677	6,500	6,500	91,570.05
Woodford	2,000	9,000	6,125.01	6,500	144,677	6,500	6,500	29,944.53
<b>Total</b>	<b>416,250</b>	<b>642,000</b>	<b>2,608,916.43</b>	<b>663,000</b>	<b>12,903,158</b>	<b>663,000</b>	<b>656,500</b>	<b>5,699,305.77</b>

# 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

### 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 06	FY 07	FY 08	FY 09
Adams	225,000	250,000	225,000	150,000
Alexander	11,001	13,670	13,749	4,042
Bond	42,385	45,818	53,485	34,920
Boone	453,334	479,775	240,000	150,000
Brown	24,541	17,716	16,340	24,762
Bureau	180,000	120,000	119,931	120,000
Calhoun	26,850	18,028	22,575	12,108
Carroll	81,385	63,320	63,250	39,013
Cass	24,648	40,055	30,833	28,125
Champaign	887,270	878,200	950,000	600,000
Christian	90,000	90,000	90,000	90,000
Clark	29,010	56,680	26,825	36,753
Clay	37,954	30,188	39,036	23,333
Clinton	124,148	69,897	90,000	79,859
Coles	90,000	180,000	90,000	180,000
Cook	57,668,426	48,831,961	37,747,007	17,286,498
Crawford	38,045	37,659	37,900	32,115
Cumberland	19,200	30,875	23,400	26,500
DeKalb	800,000	760,000	600,000	200,000
DeWitt	58,456	83,559	50,700	41,896
Douglas	64,330	72,305	70,783	29,195
DuPage	11,000,000	9,600,000	7,200,000	3,600,000
Edgar	42,307	52,655	50,075	41,330
Edwards	9,001	11,532	8,050	8,565
Effingham	97,338	100,378	99,590	105,820
Fayette	40,555	68,260	49,285	34,495
Ford	46,906	50,505	57,787	44,473
Franklin	75,000	80,000	55,000	60,000
Fulton	100,000	100,000	150,000	105,000
Gallatin	21,060	22,050	12,000	8,150
Greene	30,000	52,000	62,168	28,000
Grundy	500,000	400,000	500,000	100,000
Hamilton	13,440	18,155	21,360	15,610
Hancock	43,172	57,978	59,863	37,855
Hardin	9,420	9,104	6,394	5,261
Henderson	21,730	23,865	17,450	32,358
Henry	185,790	159,725	148,020	120,240
Iroquois	93,000	98,000	196,000	86,000
Jackson	120,000	139,940	140,000	70,000
Jasper	13,110	31,858	15,605	17,265
Jefferson	80,000	120,000	80,000	70,000
Jersey	57,000	95,000	80,000	38,000
JoDaviess	149,718	153,347	159,140	43,970
Johnson	26,518	32,796	24,000	19,932
Kane	5,709,892	4,815,309	3,216,733	2,003,130
Kankakee	740,000	540,000	360,000	300,000
Kendall	2,108,192	1,946,699	999,899	558,010
Knox	120,000	145,000	130,000	100,000
Lake	650,000	440,000	529,570	199,939
LaSalle	8,820,000	7,110,000	5,400,000	3,400,000
Lawrence	23,630	24,192	25,738	37,730
Lee	186,550	122,800	136,600	65,100
Livingston	130,000	130,000	135,000	80,000
Logan	80,000	90,000	80,000	60,000
Macon	410,000	360,000	320,000	280,000
Macoupin	111,400	123,350	130,708	296,150

**Table 66: Real Estate Stamp Sales by County**

County	FY 06	FY 07	FY 08	FY 09
Madison	1,320,000	1,160,000	960,000	720,000
Marion	73,000	75,000	65,000	70,000
Marshall	59,880	47,935	59,578	36,960
Mason	41,750	54,350	30,650	29,250
Massac	28,873	24,778	24,323	22,198
McDonough	84,803	90,000	114,001	69,994
McHenry	3,630,000	2,600,000	1,600,000	900,000
McLean	955,124	927,432	757,751	585,795
Menard	38,360	70,820	16,395	42,910
Mercer	70,000	55,000	50,000	45,000
Monroe	200,000	179,641	119,943	119,875
Montgomery	50,000	99,762	99,896	66,667
Morgan	125,000	80,000	100,000	110,000
Moultrie	59,296	53,203	44,792	50,213
Ogle	295,075	309,100	237,250	118,350
Peoria	778,550	882,400	745,400	593,800
Perry	32,973	37,225	69,725	34,500
Piatt	49,598	89,515	39,602	74,638
Pike	93,165	83,885	109,953	65,858
Pope	11,955	10,270	12,248	8,938
Pulaski	4,676	6,954	11,422	5,201
Putnam	29,685	30,830	19,710	8,670
Randolph	46,200	60,305	62,000	51,000
Richland	33,507	31,809	26,962	27,912
Rock Island	358,567	480,000	360,000	240,000
St. clair	1,312,099	1,168,856	61,728	26,520
Saline	45,373	61,010	839,782	583,317
Sangamon	824,049	835,008	27,238	26,705
Schuyler	32,669	20,543	16,055	14,413
Scott	13,325	17,568	62,400	53,183
Shelby	70,173	61,430	962,739	569,887
Stark	18,439	29,201	19,617	22,134
Stephenson	198,980	170,435	135,351	88,922
Tazewell	550,000	500,000	450,000	400,000
Union	27,967	31,875	34,733	22,104
Vermilion	230,000	159,000	208,000	147,500
Wabash	40,270	21,170	30,945	22,765
Warren	56,876	51,678	54,286	52,855
Washington	39,181	42,370	73,238	43,775
Wayne	29,743	34,820	42,485	32,595
White	23,302	32,453	34,005	23,010
Whiteside	165,300	175,000	167,000	155,000
Will	8,600,000	6,932,463	5,129,258	2,000,000
Williamson	272,339	220,000	165,427	133,216
Winnebago	1,500,000	1,400,001	1,000,000	600,000
Woodford	151,076	166,953	149,783	113,360
<b>Total</b>	<b>\$115,511,899</b>	<b>\$99,166,243</b>	<b>\$76,657,513</b>	<b>\$40,490,485</b>

**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**

<b>Section 1: Taxes Collected for Local Governments<sup>(1)</sup></b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
<b>Automobile Renting Occupation and Use Taxes</b>			
1 County Automobile Renting Tax	\$47,364	\$52,966	\$49,161
2 MPEA Automobile Renting Tax	\$28,426,275	\$30,220,470	\$25,922,926
3 Municipal Automobile Renting Tax	\$5,824,087	\$6,063,187	\$5,579,836
<b>A Total Automobile Renting Occupation and Use Taxes</b>	<b>\$34,297,726</b>	<b>\$36,336,623</b>	<b>\$31,551,923</b>
<b>B Chicago Soft Drink Tax</b>	<b>\$8,370,576</b>	<b>\$8,507,674</b>	<b>\$8,494,068</b>
<b>C County Motor Fuel Tax</b>	<b>\$29,743,676</b>	<b>\$33,653,378</b>	<b>\$31,377,512</b>
<b>D County Water Commission Tax<sup>(2)</sup></b>	<b>\$36,716,563</b>	<b>\$35,884,092</b>	<b>\$31,795,337</b>
<b>Home Rule and Non-home Rule Taxes<sup>(3)</sup></b>			
1 Chicago Home Rule Vehicle Use Tax	\$31,320,073	\$29,636,572	\$22,517,224
2 County Home Rule	\$321,053,502	\$318,946,152	\$589,421,982
3 Municipal Home Rule	\$688,226,396	\$708,716,422	\$708,906,831
4 Municipal Non-home Rule	\$48,919,366	\$79,709,545	\$89,962,231
<b>E Total Home Rule and Non-home Rule Taxes</b>	<b>\$1,089,519,337</b>	<b>\$1,137,008,691</b>	<b>\$1,410,808,267</b>
<b>Hotel Taxes</b>			
1 Illinois Sports Facilities Tax <sup>(4)</sup>	\$35,454,825	\$38,333,208	\$32,240,025
2 MPEA Hotel Tax	\$41,333,812	\$43,036,113	\$42,753,678
3 Municipal Hotel Tax (Chicago)	\$17,908,304	\$19,365,136	\$19,384,238
<b>F Total Hotel Taxes</b>	<b>\$94,696,941</b>	<b>\$100,734,457</b>	<b>\$94,377,941</b>
<b>Mass Transit District Sales and Use Taxes</b>			
1 RTA	\$602,370,345	\$607,937,422	\$818,099,644
2 Counties share of RTA	-	-	\$107,125,141
3 MED	\$28,186,643	\$28,542,607	\$28,010,778
4 MED Fee <sup>(5)</sup>	\$494,178	\$486,144	\$432,587
<b>G Total Mass Transit District Sales and Use Taxes</b>	<b>\$631,051,166</b>	<b>\$636,966,173</b>	<b>\$953,668,151</b>
<b>H Metro-East Park and Recreation District Tax</b>	<b>\$4,275,483</b>	<b>\$4,287,968</b>	<b>\$4,197,043</b>
<b>I Municipal Business District Tax</b>	<b>\$476,834</b>	<b>\$2,450,235</b>	<b>\$6,386,963</b>
<b>J MPEA Food and Beverage Tax</b>	<b>\$31,226,068</b>	<b>\$32,824,861</b>	<b>\$32,010,932</b>
<b>K Municipal Simplified Telecommunication Tax</b>	<b>\$272,295,836</b>	<b>\$288,596,324</b>	<b>\$296,678,972</b>
<b>L Tennessee Valley Authority (TVA)</b>	<b>\$237,413</b>	<b>\$264,940</b>	<b>\$259,845</b>
<b>M Special County ROT for Public Safety</b>	<b>\$72,588,438</b>	<b>\$77,412,415</b>	<b>\$78,883,238</b>
<b>N County School Facility Occupation Tax</b>	-	-	\$4,454,176
<b>O Flood Prevention Occupation Tax</b>	-	-	\$2,283,764
<b>Total Section 1: Taxes Collected for Local Governments (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)</b>	<b>\$2,305,496,057</b>	<b>\$2,394,927,832</b>	<b>\$2,987,228,131</b>

# Disbursements to Local Governments

**Table 67: Taxes Disbursed to Local Governments (continued)**

<b>Section 2: Revenue-sharing with Local Governments</b>		<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
<b>Gaming Taxes</b>				
1	Charitable Games	\$130,947	\$122,027	\$162,157
2	Pull Tabs and Jar Games	\$1,132,867	\$1,083,551	\$991,791
<b>A Total Gaming Taxes</b>		<b>\$1,263,814</b>	<b>\$1,205,578</b>	<b>\$1,153,948</b>
<b>Fund Transfers to Local Governments</b>				
1	<b>Total Income Tax (LGDF)</b>	<b>\$1,107,581,954</b>	<b>\$1,207,748,411</b>	<b>\$1,118,193,676</b>
2	<b>Local Share of Use Tax (State and Local Sales Tax Reform Fund)</b>			
	Build Illinois	\$37,800,000	\$37,800,000	\$37,800,000
	City of Chicago (Chicago Use Tax)	\$47,748,978	\$51,104,002	\$51,804,328
	Metro-East Public Transportation Fund	\$1,432,554	\$1,533,120	\$2,073,778
	Local Use Tax (subsequently deposited into the LGDF)	\$127,898,746	\$139,487,777	\$142,508,168
	RTA Occupation and Use Tax Replacement Fund	\$22,857,125	\$25,552,001	\$26,217,957
	<b>Total Local Share of Use Tax</b>	<b>\$237,737,404</b>	<b>\$255,476,900</b>	<b>\$260,404,232</b>
3	<b>Sales Tax Transfers for Local Transportation</b>			
	Public Transportation Fund	\$189,804,324	\$203,742,794	\$261,438,213
	Downstate Public Transportation Fund <sup>(6)</sup>	\$75,074,305	\$86,197,524	\$152,457,440
	Metro-East Public Transportation Fund <sup>(6)</sup>	\$8,056,255	\$9,662,438	-
	<b>Total Sales Tax Transfers for Local Transportation</b>	<b>\$272,934,884</b>	<b>\$299,602,756</b>	<b>\$413,895,653</b>
<b>B Total Fund Transfers to Local Governments</b>		<b>\$1,618,254,240</b>	<b>\$1,762,828,067</b>	<b>\$1,792,493,561</b>
<b>Local Share of Sales and Use Taxes</b>				
1	County Share of State Taxes <sup>(2)</sup>	\$57,382,466	\$55,131,919	\$51,083,867
2	Countywide Share of State Taxes <sup>(2)</sup>	\$214,385,220	\$217,023,272	\$205,878,740
3	Municipal Share of State Taxes <sup>(2)</sup>	\$1,567,703,675	\$1,588,407,436	\$1,518,316,057
4	RTA Share of State Taxes <sup>(2)</sup>	\$126,896,410	\$125,434,378	\$115,262,052
<b>C Total Local Share of Sales and Use Taxes</b>		<b>\$1,966,367,771</b>	<b>\$1,985,997,004</b>	<b>\$1,890,540,716</b>
<b>D Replacement Taxes</b>		<b>\$1,415,837,638</b>	<b>\$1,560,654,210</b>	<b>\$1,368,152,397</b>
<b>E Tax Increment Financing Districts</b>		<b>\$20,156,609</b>	<b>\$20,085,134</b>	<b>\$19,513,393</b>
<b>Total Section 2: Revenue-sharing with Local Governments (A+B+C+D+E)</b>		<b>\$5,021,880,072</b>	<b>\$5,330,769,992</b>	<b>\$5,071,854,014</b>
<b>Disbursements Grand Total (Section 1 + Sections 2)</b>		<b>\$7,327,376,131</b>	<b>\$7,725,697,824</b>	<b>\$8,059,622,145</b>

**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.

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## 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.

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## 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.

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## 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: 2008 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<b>Municipality</b>	<b>Net Collected</b>	<b>Interest</b>	<b>Advanced Payment</b>	<b>Total</b>
<b>Municipal Home Rule</b>				
Addison	\$4,855,504	\$18,852	\$31,394	\$4,905,750
Algonquin	\$3,599,709	\$13,840	\$0	\$3,613,549
Alsip	\$1,908,169	\$7,403	\$4,503	\$1,920,075
Alton	\$1,770,472	\$6,914	\$5,848	\$1,783,233
Arlington Heights	\$5,754,679	\$22,490	\$19,118	\$5,796,287
Aurora	\$18,327,617	\$71,507	\$154,766	\$18,553,890
Bedford Park	\$2,401,973	\$9,388	\$0	\$2,411,361
Belleville	\$2,136,978	\$8,206	\$71,276	\$2,216,460
Bellwood	\$1,015,493	\$3,985	\$0	\$1,019,478
Benton	\$443,831	\$1,722	\$0	\$445,553
Berkeley	\$130,851	\$506	\$0	\$131,356
Berwyn	\$2,007,307	\$7,810	\$5,876	\$2,020,993
Bloomington	\$3,888,973	\$15,184	\$18,899	\$3,923,056
Bloomington	\$11,720,235	\$46,096	\$24,786	\$11,791,116
Bolingbrook	\$13,297,494	\$50,270	\$158,671	\$13,506,435
Bridgeview	\$3,306,324	\$12,974	\$0	\$3,319,298
Buffalo Grove	\$3,820,694	\$14,859	\$0	\$3,835,552
Burbank	\$1,958,017	\$7,588	\$4,923	\$1,970,529
Burnham	\$66,432	\$260	\$0	\$66,692
Cahokia	\$765,907	\$2,949	\$3,647	\$772,503
Calumet City	\$4,034,855	\$15,685	\$0	\$4,050,539
Calumet Park	\$826,348	\$3,202	\$0	\$829,550
Carbondale	\$4,765,167	\$16,945	\$14,443	\$4,796,556
Carlock	\$15,442	\$59	\$0	\$15,501
Carol Stream	\$2,186,452	\$8,527	\$0	\$2,194,980
Carpentersville	\$3,032,523	\$12,042	\$19,230	\$3,063,794
Cartersville	\$260,857	\$1,016	\$0	\$261,873
Champaign	\$14,345,146	\$55,162	\$39,832	\$14,440,139
Channahon	\$7,935,321	\$29,525	\$162,162	\$8,127,008
Chicago	\$213,076,686	\$835,885	\$2,183,205	\$216,095,775
Chicago Heights	\$965,050	\$3,024	\$0	\$968,074
Chicago Ridge	\$2,463,539	\$9,479	\$1,617	\$2,474,636
Christopher	\$148,519	\$577	\$0	\$149,097
Cicero	\$5,287,193	\$20,676	\$86,398	\$5,394,267
Collinsville	\$793,850	\$605	\$0	\$794,455
Country Club Hills	\$1,110,969	\$4,212	\$0	\$1,115,181
Countryside	\$710,964	\$2,803	\$0	\$713,767
Crainville	\$122,319	\$473	\$0	\$122,792
Danville	\$4,555,050	\$17,557	\$6,320	\$4,578,927
Darien	\$1,617,527	\$6,322	\$0	\$1,623,850
Decatur	\$10,561,461	\$40,599	\$1,322	\$10,603,382
Deerfield	\$1,901,274	\$7,281	\$0	\$1,908,554
DeKalb	\$5,194,816	\$20,073	\$24,301	\$5,239,190
Des Plaines	\$5,689,007	\$22,122	\$92,622	\$5,803,751
Dolton	\$505,453	\$1,976	\$0	\$507,429
Downers Grove	\$4,356,446	\$17,136	\$0	\$4,373,581
DuQuoin	\$941,083	\$3,526	\$0	\$944,608
East Dundee	\$1,234,523	\$4,990	\$0	\$1,239,512
East Hazelcrest	\$17,722	\$71	\$0	\$17,793
East St. Louis	\$985,165	\$3,831	\$14,306	\$1,003,302

# Disbursements to Local Governments

**Table 68: 2008 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<b>Municipality</b>	<b>Net Collected</b>	<b>Interest</b>	<b>Advanced Payment</b>	<b>Total</b>
<b>Municipal Home Rule</b>				
Elgin	\$5,345,448	\$20,981	\$9,581	\$5,376,009
Elk Grove Village	\$6,951,869	\$27,288	\$26,819	\$7,005,976
Elmhurst	\$1,594,107	\$6,055	\$6,487	\$1,606,649
Elmwood Park	\$892,219	\$3,562	\$3,808	\$899,589
Elwood	\$155,178	\$598	\$0	\$155,776
Evanston	\$5,851,158	\$22,854	\$8,963	\$5,882,974
Evergreen Park	\$1,994,508	\$7,708	\$29,560	\$2,031,777
Fairview Heights	\$3,534,934	\$13,689	\$11,999	\$3,560,622
Flora	\$246,508	\$948	\$0	\$247,457
Forest View	\$587,540	\$2,200	\$0	\$589,740
Freeport	\$1,042,193	\$3,693	\$0	\$1,045,886
Galesburg	\$3,316,355	\$12,725	\$7,511	\$3,336,591
Glendale Heights	\$2,674,627	\$10,347	\$59,249	\$2,744,222
Glenview	\$4,590,133	\$18,063	\$0	\$4,608,196
Granite City	\$2,663,484	\$10,440	\$7,718	\$2,681,642
Gurnee	\$4,631,436	\$18,136	\$5,644	\$4,655,216
Hanover Park	\$934,985	\$3,662	\$203	\$938,849
Harvey	\$968,254	\$3,734	\$0	\$971,988
Harwood Heights	\$858,467	\$3,468	\$14,862	\$876,797
Hazel Crest	\$405,775	\$1,542	\$0	\$407,317
Herrin	\$1,032,780	\$4,025	\$0	\$1,036,805
Highland Park	\$4,680,465	\$18,354	\$16,352	\$4,715,170
Highwood	\$485,929	\$1,489	\$0	\$487,418
Hillside	\$1,143,764	\$4,624	\$0	\$1,148,388
Hoffman Estates	\$3,645,316	\$13,860	\$39,456	\$3,698,632
Illinois	\$0	\$0	\$0	\$0
Jacksonville	\$1,702,464	\$6,570	\$0	\$1,709,035
Joliet	\$16,061,612	\$62,441	\$69,463	\$16,193,515
Lake Bluff	\$694,735	\$2,728	\$0	\$697,462
Lake Forest	\$757,230	\$2,969	\$0	\$760,200
Lake In The Hills	\$773,238	\$3,057	\$0	\$776,295
Lansing	\$1,916,120	\$7,499	\$0	\$1,923,620
Lincolnwood	\$2,778,442	\$10,933	\$47,161	\$2,836,536
Manhattan	\$38,741	\$29	\$0	\$38,770
Marion	\$5,424,609	\$21,006	\$51,041	\$5,496,656
Markham	\$1,041,809	\$4,073	\$0	\$1,045,883
Mascoutah	\$70,003	\$275	\$0	\$70,278
McCook	\$259,381	\$1,031	\$0	\$260,412
Moline	\$6,557,917	\$25,549	\$23,115	\$6,606,582
Monee	\$439,705	\$1,700	\$0	\$441,405
Monmouth	\$636,621	\$2,460	\$2,439	\$641,520
Morton Grove	\$2,630,721	\$10,415	\$0	\$2,641,136
Mount Prospect	\$4,110,718	\$15,501	\$12,151	\$4,138,371
Mount Vernon	\$3,370,254	\$13,210	\$0	\$3,383,463
Mundelein	\$3,835,215	\$15,086	\$60,705	\$3,911,007
Murphysboro	\$668,561	\$2,562	\$0	\$671,123
Nauvoo	\$39,748	\$161	\$0	\$39,909
Niles	\$9,309,838	\$36,837	\$176,362	\$9,523,037
Normal	\$6,701,372	\$25,835	\$50,887	\$6,778,094
Norridge	\$4,493,639	\$17,076	\$23,104	\$4,533,819

# Disbursements to Local Governments

**Table 68: 2008 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<b>Municipality</b>	<b>Net Collected</b>	<b>Interest</b>	<b>Advanced Payment</b>	<b>Total</b>
<b>Municipal Home Rule</b>				
Northbrook	\$5,220,296	\$19,722	\$32,304	\$5,272,321
Northlake	\$2,206,514	\$8,545	\$276	\$2,215,335
Oak Lawn	\$2,499,553	\$9,641	\$11,450	\$2,520,644
Oak Park	\$2,135,945	\$8,284	\$4,884	\$2,149,114
Oakbrook Terrace	\$1,931,455	\$7,466	\$0	\$1,938,921
Orland Park	\$9,834,239	\$38,260	\$40,433	\$9,912,932
Palatine	\$4,817,657	\$18,725	\$0	\$4,836,382
Park City	\$332,575	\$1,316	\$0	\$333,891
Park Ridge	\$1,430,838	\$5,527	\$16,940	\$1,453,305
Pekin	\$3,962,842	\$15,309	\$49,435	\$4,027,587
Peoria	\$23,106,375	\$89,049	\$69,371	\$23,264,795
Peoria Heights	\$462,022	\$1,785	\$0	\$463,807
Peru	\$418,703	\$328	\$0	\$419,031
Plainfield	\$627,615	\$489	\$0	\$628,104
Posen	\$97,417	\$382	\$0	\$97,798
Quincy	\$8,261,025	\$31,707	\$15,388	\$8,308,120
Rantoul	\$810,646	\$3,065	\$0	\$813,711
Rock Island	\$1,315,883	\$5,139	\$773	\$1,321,795
Rolling Meadows	\$2,348,360	\$9,127	\$2,182	\$2,359,669
Romeoville	\$3,029,007	\$11,675	\$0	\$3,040,682
Rosemont	\$3,395,077	\$13,360	\$22,851	\$3,431,288
Round Lake Beach	\$1,093,660	\$4,273	\$0	\$1,097,933
Sauget	\$54,166	\$209	\$0	\$54,375
Schaumburg	\$20,874,600	\$80,714	\$49,950	\$21,005,264
Schiller Park	\$1,282,385	\$4,932	\$0	\$1,287,317
Sesser	\$102,208	\$385	\$0	\$102,593
Sherman	\$89,217	\$356	\$0	\$89,573
Skokie	\$10,131,308	\$39,318	\$39,990	\$10,210,616
South Barrington	\$179,358	\$723	\$0	\$180,081
South Holland	\$575,990	\$2,206	\$0	\$578,196
Springfield	\$25,022,291	\$96,907	\$70,355	\$25,189,553
St Charles	\$5,858,635	\$22,990	\$20,252	\$5,901,877
Stickney	\$297,387	\$1,167	\$0	\$298,554
Stone Park	\$213,921	\$852	\$0	\$214,772
Streamwood	\$2,455,559	\$9,542	\$8,406	\$2,473,506
Sycamore	\$10,035,827	\$36,835	\$51,974	\$10,124,636
Tilton	\$357,845	\$1,390	\$0	\$359,236
Tuscola	\$403,848	\$1,548	\$0	\$405,395
University Park	\$255,993	\$964	\$0	\$256,957
Urbana	\$3,210,016	\$12,446	\$33,190	\$3,255,651
Warrenville	\$1,630,956	\$6,355	\$0	\$1,637,312
Washington	\$1,681,614	\$6,500	\$25,230	\$1,713,344
Watseka	\$1,258,719	\$4,985	\$0	\$1,263,703
Waukegan	\$5,475,234	\$21,198	\$0	\$5,496,431
West Chicago	\$118,120	\$97	\$0	\$118,217
West City	\$129,931	\$104	\$0	\$130,035
West Dundee	\$3,702,934	\$14,282	\$0	\$3,717,216
West Frankfort	\$609,462	\$2,376	\$0	\$611,837

# Disbursements to Local Governments

**Table 68: 2008 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<u>Municipality</u>	<u>Net Collected</u>	<u>Interest</u>	<u>Advanced Payment</u>	<u>Total</u>
<b>Municipal Home Rule</b>				
Wheaton	\$2,094,772	\$8,088	\$0	\$2,102,860
Wheeling	\$4,287,328	\$16,833	\$87,400	\$4,391,561
Wilmette	\$593,927	\$2,327	\$0	\$596,254
Woodridge	\$1,752,667	\$6,820	\$0	\$1,759,487
<b>Total</b>	<b>\$701,431,427</b>	<b>\$2,717,858</b>	<b>\$4,567,137</b>	<b>\$708,716,422</b>
<b>County Home Rule</b>				
Cook	\$317,103,544	\$1,377,035	\$465,574	\$318,946,152
<b>Municipal Non-Home Rule</b>				
Arcola	\$99,765	\$547	\$0	\$100,313
Batavia	\$2,018,192	\$11,266	\$0	\$2,029,458
Beecher	\$28,436	\$29	\$0	\$28,465
Bensenville	\$3,488,031	\$19,540	\$0	\$3,507,570
Broadview	\$1,143,184	\$5,559	\$0	\$1,148,743
Brookfield	\$519,392	\$2,955	\$0	\$522,347
Burr Ridge	\$200,749	\$851	\$0	\$201,600
Canton	\$578,606	\$3,204	\$0	\$581,809
Carbon Cliff	\$31,373	\$177	\$0	\$31,550
Carthage	\$105,813	\$577	\$0	\$106,390
Central City	\$27,836	\$129	\$0	\$27,965
Charleston	\$683,710	\$3,784	\$0	\$687,494
Chillicothe	\$194,535	\$1,073	\$0	\$195,608
Clinton	\$303,866	\$1,706	\$0	\$305,572
Colona	\$14,297	\$15	\$0	\$14,312
Dixon	\$731,543	\$4,057	\$0	\$735,600
DuQuoin	\$9	\$0	\$0	\$9
East Dubuque	\$114,292	\$644	\$0	\$114,936
East Moline	\$453,361	\$2,444	\$0	\$455,805
East Peoria	\$4,994,989	\$27,493	\$0	\$5,022,481
Forest Park	\$1,018,786	\$5,670	\$0	\$1,024,456
Forest View	\$0	\$0	\$0	\$0
Forsyth	\$1,254,369	\$5,897	\$0	\$1,260,265
Galena	\$388,785	\$2,245	\$0	\$391,031
Geneva	\$461,581	\$476	\$0	\$462,057
Greenup	\$40,443	\$187	\$0	\$40,630
Greenville	\$328,581	\$1,802	\$0	\$330,383
Havana	\$359,969	\$1,743	\$0	\$361,712
Highland	\$1,403,031	\$7,838	\$0	\$1,410,869
Highwood	\$119,884	\$1,012	\$0	\$120,896
Indian Head Park	\$78,517	\$348	\$0	\$78,866
Itasca	\$2,186,832	\$12,593	\$0	\$2,199,424
Jerseyville	\$626,129	\$3,463	\$0	\$629,592
LaGrange	\$232,060	\$1,297	\$0	\$233,357
Lake Forest	\$1,932	\$25	\$0	\$1,957
Lakewood	\$69,775	\$358	\$0	\$70,133
LaSalle	\$588,361	\$3,362	\$0	\$591,723
LeRoy	\$29,548	\$35	\$0	\$29,584
Lexington	\$10,014	\$10	\$0	\$10,024
Lincoln	\$719,982	\$3,960	\$0	\$723,942

# Disbursements to Local Governments

**Table 68: 2008 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<b>Municipality</b>	<b>Net Collected</b>	<b>Interest</b>	<b>Advanced Payment</b>	<b>Total</b>
<b>Municipal Non-Home Rule</b>				
Litchfield	\$751,802	\$4,160	\$0	\$755,962
Lombard	\$8,970,450	\$48,615	\$0	\$9,019,065
Long Grove	\$243,546	\$1,420	\$0	\$244,966
Macomb	\$877,872	\$4,872	\$0	\$882,743
Mattoon	\$1,385,402	\$7,671	\$0	\$1,393,073
McLean	\$47,803	\$265	\$0	\$48,068
Melrose Park	\$3,429,059	\$19,305	\$0	\$3,448,364
Merrionette Park	\$316,879	\$1,630	\$0	\$318,508
Milan	\$247,481	\$1,127	\$0	\$248,609
Mokena	\$1,297,512	\$7,228	\$0	\$1,304,739
North Aurora	\$888,595	\$4,959	\$0	\$893,554
North Riverside	\$3,755,304	\$20,560	\$0	\$3,775,864
Oak Brook	\$3,058,010	\$14,712	\$0	\$3,072,721
Oakwood	\$20,590	\$22	\$0	\$20,612
Ofallon	\$1,766,120	\$9,826	\$0	\$1,775,946
Ottawa	\$1,215,371	\$6,779	\$0	\$1,222,150
Palos Park	\$192,284	\$1,081	\$0	\$193,365
Paris	\$394,589	\$2,210	\$0	\$396,800
Princeton	\$569,645	\$3,191	\$0	\$572,836
Prospect Heights	\$301,007	\$1,690	\$0	\$302,697
Richton Park	\$109,377	\$585	\$0	\$109,962
River Grove	\$467,783	\$2,108	\$0	\$469,891
Riverside	\$231,616	\$1,340	\$0	\$232,956
Riverwoods	\$99,097	\$563	\$0	\$99,660
Rochelle	\$825,702	\$3,751	\$0	\$829,453
Rock Falls	\$380,788	\$2,106	\$0	\$382,894
Rockford	\$12,538,167	\$56,268	\$0	\$12,594,435
Salem	\$638,649	\$3,503	\$0	\$642,151
Silvis	\$243,812	\$1,375	\$0	\$245,186
Sleepy Hollow	\$7,800	\$43	\$0	\$7,843
South Chicago Heights	\$487,930	\$2,741	\$0	\$490,671
South Elgin	\$922,218	\$4,129	\$0	\$926,347
South Pekin	\$1,383	\$2	\$0	\$1,384
Sparta	\$384,024	\$2,157	\$0	\$386,181
Sterling	\$1,145,027	\$6,333	\$0	\$1,151,360
Streator	\$1,027,974	\$5,688	\$0	\$1,033,662
Sugar Grove	\$305,295	\$1,349	\$0	\$306,643
Swansea	\$392,709	\$2,229	\$0	\$394,937
Tilton	\$0	\$0	\$0	\$0
Vandalia	\$492,393	\$2,714	\$0	\$495,107
Villa Park	\$1,505,803	\$8,329	\$0	\$1,514,132
Willow Springs	\$37,954	\$42	\$0	\$37,996
Wood Dale	\$1,669,810	\$7,309	\$0	\$1,677,119
<b>Total</b>	<b>\$79,295,192</b>	<b>\$414,353</b>	<b>\$0</b>	<b>\$79,709,545</b>
<b>Chicago Home Rule Vehicle Use Tax</b>				
Chicago	\$29,521,934	\$114,638	\$0	\$29,636,572

# Disbursements to Local Governments

**Table 68: 2008 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<b>Municipality</b>	<b>Net Collected</b>	<b>Interest</b>	<b>Advanced Payment</b>	<b>Total</b>
<b>County Public Safety</b>				
Boone	\$1,635,665	\$0	\$1,686	\$1,637,351
Brown	\$60,223	\$0	\$0	\$60,223
Bureau	\$215,993	\$0	\$0	\$215,993
Carroll	\$237,154	\$0	\$0	\$237,154
Champaign	\$4,393,074	\$0	\$7,732	\$4,400,805
Clark	\$805,997	\$0	\$0	\$805,997
Clay	\$437,073	\$0	\$0	\$437,073
Effingham	\$1,381,013	\$0	\$0	\$1,381,013
Fulton	\$1,001,028	\$0	\$0	\$1,001,028
Henderson	\$175,356	\$0	\$0	\$175,356
Jefferson	\$2,018,151	\$0	\$0	\$2,018,151
Jersey	\$741,881	\$0	\$0	\$741,881
Kendall	\$7,111,365	\$0	\$56,677	\$7,168,042
Knox	\$967,266	\$0	\$3,292	\$970,559
LaSalle	\$2,771,508	\$0	\$7,239	\$2,778,747
Logan	\$879,868	\$0	\$0	\$879,868
McDonough	\$1,084,119	\$0	\$434	\$1,084,553
Macon	\$2,502,277	\$0	\$1,646	\$2,503,923
Marion	\$603,359	\$0	\$451	\$603,809
Menard	\$372,357	\$0	\$0	\$372,357
Moultrie	\$78,217	\$0	\$0	\$78,217
Peoria	\$4,667,560	\$0	\$5,672	\$4,673,232
Perry	\$502,794	\$0	\$1,178	\$503,972
Pike	\$415,867	\$0	\$0	\$415,867
Richland	\$567,431	\$0	\$718	\$568,149
Saline	\$1,208,387	\$0	\$0	\$1,208,387
Stephenson	\$1,587,551	\$0	\$1,729	\$1,589,280
Tazewell	\$5,847,128	\$0	\$0	\$5,847,128
Union	\$222,499	\$0	\$0	\$222,499
Vermilion	\$1,316,998	\$0	\$164	\$1,317,162
Wayne	\$751,425	\$0	\$0	\$751,425
Winnebago	\$29,172,940	\$0	\$0	\$29,172,940
Woodford	\$1,588,388	\$0	\$1,884	\$1,590,272
<b>Total</b>	<b>\$77,321,912</b>	<b>\$0</b>	<b>\$90,503</b>	<b>\$77,412,415</b>

# Disbursements to Local Governments

**Table 68: 2009 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<b>Municipality</b>	<b>Net Collected</b>	<b>Interest</b>	<b>Advanced Payment</b>	<b>Total</b>
<b>Municipal Home Rule</b>				
Addison	\$5,045,805.26	\$14,381.76	\$34,690.22	\$5,094,877.24
Algonquin	3,471,242.52	9,581.50	0	3,480,824.02
Alsip	1,905,708.38	5,562.89	6,447.73	1,917,719.00
Alton	1,741,128.92	4,788.66	0	1,745,917.58
Arlington Heights	5,269,661.74	15,142.10	0	5,284,803.84
Aurora	17,601,443.07	49,673.45	0	17,651,116.52
Bedford Park	2,506,710.36	7,026.57	0	2,513,736.93
Belleville	2,222,329.72	6,202.59	16,709.40	2,245,241.71
Bellwood	990,630.15	2,916.35	0	993,546.50
Benton	456,588.16	1,307.96	0	457,896.12
Berkeley	121,136.53	342.2	0	121,478.73
Berwyn	1,935,261.54	5,578.74	3,784.14	1,944,624.42
Bloomington	3,277,726.97	9,504.31	0	3,287,231.28
Bloomington	13,403,108.75	35,849.19	0	13,438,957.94
Bolingbrook	12,694,646.57	35,992.17	144,634.84	12,875,273.58
Bridgeview	3,807,174.04	11,732.54	0	3,818,906.58
Buffalo Grove	3,464,849.24	10,062.92	0	3,474,912.16
Burbank	1,887,776.89	5,257.64	0	1,893,034.53
Burnham	64,525.22	184.59	0	64,709.81
Cahokia	748,895.33	2,152.96	2,936.45	753,984.74
Calumet City	3,686,152.65	10,134.25	0	3,696,286.90
Calumet Park	680,522.56	2,113.70	0	682,636.26
Carbondale	6,185,968.99	17,181.14	30,155.93	6,233,306.06
Carlock	15,375.02	44.19	0	15,419.21
Carol Stream	2,060,144.86	5,974.70	0	2,066,119.56
Carpentersville	2,843,101.48	7,934.29	31,044.08	2,882,079.85
Cartersville	344,607.44	857.59	0	345,465.03
Champaign	14,288,787.85	39,935.82	28,583.53	14,357,307.20
Channahon	9,403,650.10	27,696.50	181,034.54	9,612,381.14
Chicago	203,194,944.73	584,238.45	209,321.73	203,988,504.91
Chicago Heights	1,216,465.91	3,510.88	0	1,219,976.79
Chicago Ridge	2,258,833.32	6,306.52	0	2,265,139.84
Christopher	146,670.69	420.62	0	147,091.31
Cicero	5,138,513.08	14,599.67	23,964.74	5,177,077.49
Collinsville	3,596,313.53	10,037.37	0	3,606,350.90
Country Club Hills	1,126,253.63	3,064.52	0	1,129,318.15
Countryside	663,090.91	1,866.99	0	664,957.90
Crainville	143,663.09	363.07	0	144,026.16
Crystal Lake	3,533,890.25	7,028.19	0	3,540,918.44
Danville	4,464,034.65	12,622.17	0	4,476,656.82
Darien	1,502,971.03	4,283.88	0	1,507,254.91
Decatur	10,597,216.85	29,627.41	45,341.86	10,672,186.12
Deerfield	2,280,838.40	5,327.41	0	2,286,165.81
DeKalb	6,452,200.72	17,277.96	8,485.15	6,477,963.83
Des Plaines	5,184,631.10	15,531.60	36,876.98	5,237,039.68
Dolton	499,289.91	1,387.13	0	500,677.04
Downers Grove	5,310,817.60	13,543.77	0	5,324,361.37
DuQuoin	1,032,875.04	2,878.86	0	1,035,753.90
East Dundee	1,116,863.19	3,176.71	0	1,120,039.90
East Hazelcrest	16,684.99	47.02	0	16,732.01

# Disbursements to Local Governments

**Table 68: 2009 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<b>Municipality</b>	<b>Net Collected</b>	<b>Interest</b>	<b>Advanced Payment</b>	<b>Total</b>
<b>Municipal Home Rule</b>				
East St. Louis	956,848.48	2,712.27	12,076.82	971,637.57
Elgin	5,016,619.04	14,286.71	12,613.03	5,043,518.78
Elk Grove Village	6,268,910.89	18,013.14	10,594.46	6,297,518.49
Elmhurst	1,915,370.23	4,348.01	223.46	1,919,941.70
Elmwood Park	781,854.25	2,265.22	4.68	784,124.15
Elwood	181,453.83	516.62	0	181,970.45
Evanston	5,577,082.43	15,704.29	10,727.31	5,603,514.03
Evergreen Park	1,906,755.34	5,392.08	0	1,912,147.42
Fairview Heights	3,458,955.29	9,188.62	0	3,468,143.91
Flora	259,803.95	733.95	0	260,537.90
Forest View	442,668.94	1,407.91	0	444,076.85
Freeport	1,273,317.16	3,525.14	0	1,276,842.30
Galesburg	3,433,871.50	9,535.16	20,232.23	3,463,638.89
Glendale Heights	2,569,308.67	7,292.39	9,231.67	2,585,832.73
Glenview	5,882,283.53	15,477.70	0	5,897,761.23
Granite City	2,611,321.00	7,243.40	0	2,618,564.40
Gurnee	4,353,947.31	12,228.23	0	4,366,175.54
Hanover Park	1,400,612.15	3,366.85	4,060.94	1,408,039.94
Harvey	\$851,413.79	\$2,591.05	\$0.00	\$854,004.84
Harwood Heights	635,504.40	1,810.44	0	637,314.84
Hazel Crest	330,237.06	1,026.34	0	331,263.40
Herrin	1,051,776.19	2,943.41	0	1,054,719.60
Highland Park	4,333,581.64	12,654.93	12.06	4,346,248.63
Highwood	626,362.37	1,838.42	0	628,200.79
Hillside	958,843.23	2,720.78	0	961,564.01
Hoffman Estates	3,806,565.96	10,554.70	35,145.12	3,852,265.78
Illinois	0	0	0	0
Jacksonville	1,758,947.59	4,849.28	0	1,763,796.87
Joliet	15,420,835.58	43,055.31	0	15,463,890.89
Lake Bluff	622,289.21	1,789.83	0	624,079.04
Lake Forest	750,323.78	2,103.49	0	752,427.27
Lake In The Hills	770,510.61	2,261.79	0	772,772.40
Lansing	1,752,322.67	4,969.22	0	1,757,291.89
Lincolnwood	2,626,186.97	7,547.03	0	2,633,734.00
Manhattan	186,179.78	558.52	0	186,738.30
Marion	5,459,474.17	14,849.69	38,755.56	5,513,079.42
Markham	879,281.99	2,669.33	0	881,951.32
Mascoutah	68,107.81	193.29	0	68,301.10
McCook	253,619.29	772.95	0	254,392.24
Moline	6,447,572.70	17,681.92	0	6,465,254.62
Monee	467,242.62	1,369.76	0	468,612.38
Monmouth	670,145.29	1,846.14	4,009.57	676,001.00
Morton Grove	2,370,686.45	6,841.13	0	2,377,527.58
Mount Prospect	4,637,859.47	13,519.82	20,366.92	4,671,746.21
Mount Vernon	3,309,343.36	9,218.91	0	3,318,562.27
Mundelein	3,512,322.32	10,259.15	25,374.91	3,547,956.38
Murphysboro	820,736.75	2,270.09	0	823,006.84
Nauvoo	39,313.92	115.89	0	39,429.81
Niles	8,690,319.03	24,058.61	0	8,714,377.64
Normal	6,577,403.72	18,552.57	25,039.83	6,620,996.12

# Disbursements to Local Governments

**Table 68: 2009 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<u>Municipality</u>	<u>Net Collected</u>	<u>Interest</u>	<u>Advanced Payment</u>	<u>Total</u>
<b>Municipal Home Rule</b>				
Norridge	4,506,298.96	12,444.22	0	4,518,743.18
Northbrook	4,770,363.94	13,826.89	147,648.47	4,931,839.30
Northlake	2,242,772.55	6,284.96	3,631.39	2,252,688.90
Oak Lawn	2,362,412.53	6,603.18	12,558.53	2,381,574.24
Oak Park	2,025,853.01	5,786.63	3,894.94	2,035,534.58
Oakbrook Terrace	1,628,516.89	4,782.67	0	1,633,299.56
Orland Park	9,293,953.17	25,544.78	0	9,319,497.95
Palatine	4,506,735.55	12,907.61	11,448.50	4,531,091.66
Park City	293,454.70	874.12	0	294,328.82
Park Ridge	1,382,536.51	3,972.76	16,647.04	1,403,156.31
Pekin	3,948,009.86	10,919.14	29,413.17	3,988,342.17
Peoria	22,709,312.51	62,973.22	21,246.94	22,793,532.67
Peoria Heights	459,505.55	1,275.47	0	460,781.02
Peru	1,819,807.56	5,025.93	0	1,824,833.49
Plainfield	2,790,820.18	7,853.32	0	2,798,673.50
Posen	89,046.44	252.51	0	89,298.95
Quincy	8,464,945.09	22,950.05	34,340.93	8,522,236.07
Rantoul	835,119.59	2,339.51	0	837,459.10
Rock Island	1,336,757.66	3,754.47	7,178.00	1,347,690.13
Rolling Meadows	2,223,942.92	6,319.92	0	2,230,262.84
Romeoville	3,257,132.83	9,227.64	0	3,266,360.47
Rosemont	3,262,620.11	9,178.53	10,884.30	3,282,682.94
Round Lake Beach	1,080,443.97	2,988.80	0	1,083,432.77
Sauget	51,885.00	147.87	0	52,032.87
Schaumburg	19,367,694.44	54,643.86	0	19,422,338.30
Schiller Park	1,205,448.83	3,444.66	0	1,208,893.49
Sesser	100,581.18	298.38	0	100,879.56
Sherman	83,841.72	236.67	0	84,078.39
Skokie	9,356,481.77	26,276.45	0	9,382,758.22
South Barrington	402,677.65	764.72	0	403,442.37
South Holland	537,581.47	1,606.81	0	539,188.28
Springfield	24,742,778.91	67,750.85	88,648.20	24,899,177.96
St Charles	5,402,677.15	15,184.32	0	5,417,861.47
Stickney	294,785.17	821.81	0	295,606.98
Stone Park	255,565.33	753.3	0	256,318.63
Streamwood	2,307,632.72	6,609.55	1,192.43	2,315,434.70
Sycamore	\$16,513,979.49	\$46,961.88	\$97,319.83	\$16,658,261.20
Tilton	352,970.49	972.43	0	353,942.92
Tuscola	435,172.57	1,206.02	0	436,378.59
University Park	247,433.78	719.58	0	248,153.36
Urbana	3,272,426.63	9,169.29	55,586.81	3,337,182.73
Volo	289,441.83	675.11	0	290,116.94
Warrenville	1,557,505.27	4,405.90	0	1,561,911.17
Washington	1,942,199.53	5,344.47	11,128.91	1,958,672.91
Watseka	1,148,933.08	3,188.83	0	1,152,121.91
Waukegan	5,337,550.20	15,066.18	0	5,352,616.38
West Chicago	\$1,307,270.21	\$3,243.66	\$0.00	\$1,310,513.87
West City	607,148.97	1,664.13	0	608,813.10
West Dundee	3,247,088.50	9,093.57	0	3,256,182.07
West Frankfort	624,371.53	1,741.44	0	626,112.97

# Disbursements to Local Governments

**Table 68: 2009 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<b>Municipality</b>	<b>Net Collected</b>	<b>Interest</b>	<b>Advanced Payment</b>	<b>Total</b>
<b>Municipal Home Rule</b>				
Westmont	259,423.39	91.86	0	259,515.25
Wheaton	2,283,137.43	5,589.42	0	2,288,726.85
Wheeling	3,891,152.04	11,320.97	21,562.08	3,924,035.09
Wilmette	544,465.16	1,570.58	0	546,035.74
Woodridge	1,474,476.86	4,228.12	0	1,478,704.98
<b>Total</b>	<b>\$705,314,157.02</b>	<b>\$1,985,863.97</b>	<b>\$1,606,810.36</b>	<b>\$708,906,831.35</b>
<b>County Home Rule</b>				
<b>Cook</b>	<b>\$583,409,862.47</b>	<b>\$1,945,807.00</b>	<b>\$4,066,312.11</b>	<b>\$589,421,981.58</b>
<b>Municipal Non-Home Rule</b>				
Arcola	\$110,261.18	\$473.93	\$0.00	\$110,735.11
Batavia	1,804,787.73	7,073.02	0	1,811,860.75
Beecher	166,236.70	641.47	0	166,878.17
Bensenville	3,112,397.49	12,538.76	0	3,124,936.25
Broadview	1,643,206.48	6,362.71	0	1,649,569.19
Brookfield	510,856.94	2,057.37	0	512,914.31
Burr Ridge	273,126.76	1,088.24	0	274,215.00
Canton	586,466.77	2,212.08	0	588,678.85
Carbon Cliff	29,474.62	118.23	0	29,592.85
Carthage	108,189.79	422.56	0	108,612.35
Central City	36,595.59	143.84	0	36,739.43
Charleston	688,219.81	2,665.47	0	690,885.28
Chillicothe	200,088.10	780.34	0	200,868.44
Clinton	315,318.27	1,188.02	0	316,506.29
Colona	69,826.95	264.6	0	70,091.55
Dixon	735,893.94	2,823.77	0	738,717.71
DuQuoin	0	0	0	0
East Dubuque	115,985.86	442.6	0	116,428.46
East Moline	416,929.04	1,631.34	0	418,560.38
East Peoria	4,994,781.53	19,124.21	0	5,013,905.74
Forest Park	960,618.33	3,647.39	0	964,265.72
Forsyth	2,118,799.34	7,843.35	0	2,126,642.69
Galena	659,897.92	2,355.62	0	662,253.54
Geneva	2,009,525.49	7,714.85	0	2,017,240.34
Greenup	64,454.98	232.76	0	64,687.74
Greenville	293,086.71	1,189.33	0	294,276.04
Havana	473,428.27	1,984.79	0	475,413.06
Highland	1,335,062.52	5,114.45	0	1,340,176.97
Highwood	1,070.89	10.04	0	1,080.93
Indian Head Park	103,293.04	420.57	0	103,713.61
Itasca	1,506,628.07	6,269.90	0	1,512,897.97
Jerseyville	610,582.62	2,318.95	0	612,901.57
LaGrange	241,572.47	928.84	0	242,501.31
Lake Forest	1,703.56	4.52	0	1,708.08
Lakewood	44,539.51	193.57	0	44,733.08
LaSalle	552,488.64	2,230.05	0	554,718.69
LeRoy	117,078.34	474.12	0	117,552.46
Lexington	38,933.27	156.69	0	39,089.96
Lincoln	730,664.84	2,792.57	0	733,457.41
Litchfield	768,092.98	2,912.72	0	771,005.70

# Disbursements to Local Governments

**Table 68: 2009 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<b>Municipality</b>	<b>Net Collected</b>	<b>Interest</b>	<b>Advanced Payment</b>	<b>Total</b>
<b>Municipal Non-Home Rule</b>				
Lombard	8,677,249.46	33,389.75	0	8,710,639.21
Long Grove	247,164.66	961.37	0	248,126.03
Machesney Park	1,698,911.18	4,783.07	0	1,703,694.25
Macomb	\$896,709.30	\$3,399.71	\$0.00	\$900,109.01
Mattoon	1,440,558.76	5,430.48	0	1,445,989.24
McLean	43,017.25	177.39	0	43,194.64
Melrose Park	3,116,340.55	11,910.25	0	3,128,250.80
Merrionette Park	330,288.67	1,318.66	0	331,607.33
Milan	331,557.38	1,281.41	0	332,838.79
Mokena	1,241,278.27	4,823.64	0	1,246,101.91
North Aurora	840,186.88	3,133.23	0	843,320.11
North Riverside	3,538,021.34	13,204.73	0	3,551,226.07
Oak Brook	4,760,954.16	18,035.14	0	4,778,989.30
Oakwood	113,796.99	451.13	0	114,248.12
Ofallon	1,651,776.32	6,239.02	0	1,658,015.34
Ottawa	1,173,027.41	4,556.97	0	1,177,584.38
Palos Park	169,616.47	672.33	0	170,288.80
Paris	433,015.73	1,591.69	0	434,607.42
Princeton	533,180.78	2,072.82	0	535,253.60
Prospect Heights	277,139.65	1,095.75	0	278,235.40
Richton Park	112,413.73	422.54	0	112,836.27
River Grove	587,220.38	2,290.13	0	589,510.51
Riverside	190,332.23	839.71	0	191,171.94
Riverwoods	97,859.09	380.89	0	98,239.98
Rochelle	1,017,699.90	4,102.45	0	1,021,802.35
Rock Falls	376,811.83	1,468.82	0	378,280.65
Rockford	16,004,608.76	61,105.80	0	16,065,714.56
Salem	1,081,308.62	3,801.39	0	1,085,110.01
Savoy	302,341.29	873.1	0	303,214.39
Silvis	388,416.85	1,419.50	0	389,836.35
Sleepy Hollow	7,736.92	30.27	0	7,767.19
South Chicago Heights	477,766.19	1,819.95	0	479,586.14
South Elgin	1,236,433.21	4,781.74	0	1,241,214.95
South Pekin	5,566.94	22.84	0	5,589.78
Sparta	399,436.61	1,536.98	0	400,973.59
St Joseph	36,898.33	110.79	0	37,009.12
Sterling	1,143,812.84	4,304.03	0	1,148,116.87
Streator	1,029,897.39	3,938.93	0	1,033,836.32
Sugar Grove	375,371.50	1,520.13	0	376,891.63
Swansea	331,473.52	1,322.95	0	332,796.47
Tilton	0	0	0	0
Vandalia	531,392.66	2,021.93	0	533,414.59
Villa Park	1,440,256.26	5,550.51	0	1,445,806.77
Willow Springs	154,251.11	629.89	0	154,881.00
Wood Dale	2,226,727.86	8,568.55	0	2,235,296.41
<b>Total</b>	<b>\$89,619,990.57</b>	<b>\$342,240.00</b>	<b>\$0.00</b>	<b>\$89,962,230.57</b>
<b>Chicago Home Rule Vehicle Use Tax</b>				
Chicago	\$22,452,732.52	\$64,491.02	\$0.00	\$22,517,223.54

# Disbursements to Local Governments

**Table 68: 2009 Home Rule, Non-home Rule, and Special County ROT for Public Safety Sales Tax Disbursements**

<b>Municipality</b>	<b>Net Collected</b>	<b>Interest</b>	<b>Advanced Payment</b>	<b>Total</b>
<b>County Public Safety</b>				
Boone	\$1,546,579.22	\$0.00	\$7,704.08	\$1,554,283.30
Brown	60,877.74	0	0	60,877.74
Bureau	938,909.00	0	0	938,909.00
Carroll	277,284.66	0	0	277,284.66
Champaign	4,431,735.60	0	17,677.64	4,449,413.24
Clark	945,718.92	0	0	945,718.92
Clay	495,854.47	0	0	495,854.47
Effingham	1,306,561.70	0	0	1,306,561.70
Fulton	1,008,622.00	0	0	1,008,622.00
Henderson	158,682.48	0	0	158,682.48
Jefferson	1,978,257.41	0	0	1,978,257.41
Jersey	722,010.40	0	0	722,010.40
Kendall	8,572,477.68	0	361,196.95	8,933,674.63
Knox	\$1,001,691.40	\$0.00	\$6,607.52	\$1,008,298.92
LaSalle	2,635,167.43	0	6,698.33	2,641,865.76
Logan	919,731.02	0	0	919,731.02
Macon	2,524,715.95	0	10,660.27	2,535,376.22
Marion	609,241.33	0	3,741.77	612,983.10
McDonough	1,113,456.49	0.00	4576.8	1,118,033.29
Menard	416,016.75	0	0	416,016.75
Moultrie	389,527.03	0	0	389,527.03
Peoria	\$4,616,646.77	\$0.00	\$10,615.63	\$4,627,262.40
Perry	545,110.28	0	1,292.58	546,402.86
Pike	435,340.51	0	0	435,340.51
Richland	583,114.89	0	1,861.95	584,976.84
Saline	1,323,755.86	0	0	1,323,755.86
Stephenson	1,661,254.50	0	8,347.55	1,669,602.05
Tazewell	5,948,449.82	0	21,329.70	5,969,779.52
Union	227,183.51	0	0	227,183.51
Vermilion	1,344,202.53	0	6,013.03	1,350,215.56
Wayne	\$811,146.67	\$0.00	\$0.00	\$811,146.67
Winnebago	27,319,508.94	0	0	27,319,508.94
Woodford	1,540,285.02	0	5,795.92	1,546,080.94
<b>Total</b>	<b>\$78,409,117.98</b>	<b>\$0.00</b>	<b>\$474,119.72</b>	<b>\$78,883,237.70</b>
<b>County Home Rule</b>				
Williamson	\$4,454,176.01	\$0.00	\$5,795.92	\$4,454,176.01
<b>County Flood Prevention</b>				
Madison	\$1,056,157.77	\$0.00	\$5,795.92	\$1,056,157.77
Monroe	102,375.26	0	5,795.92	102,375.26
St Clair	1,125,231.23	0	5,795.92	1,125,231.23
<b>Total</b>	<b>\$2,283,764.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,283,764.26</b>

# 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.

County	2008	
	Payment	Percent of total
Cook	\$ 486,427,455	66.33%
DuPage	\$ 45,564,185	6.21%
Kane	\$ 15,550,224	2.12%
Lake	\$ 28,342,725	3.86%
McHenry	\$ 9,305,529	1.27%
Will	\$ 19,454,845	2.65%
<b>Total</b>	<b>\$ 604,644,963</b>	<b>82.45%</b>
<b>Share of State Taxes (revenue-sharing)</b>	<b>\$ 125,434,378</b>	<b>17.10%</b>
Advanced Payment	\$ 3,292,459	0.45%
<b>Total</b>	<b>\$ 733,371,800</b>	<b>100.00%</b>
County	2009	
	Payment	Percent of total
Cook	\$ 599,484,107	64.23%
DuPage	\$ 82,939,447	8.89%
Kane	\$ 28,450,209	3.05%
Lake	\$ 51,751,771	5.54%
McHenry	\$ 17,328,469	1.86%
Will	\$ 36,668,277	3.93%
<b>Total</b>	<b>\$ 816,622,280</b>	<b>87.49%</b>
<b>Share of State Taxes (revenue-sharing)</b>	<b>\$ 115,262,052</b>	<b>12.35%</b>
Advanced Payment	\$ 1,477,365	0.16%
<b>Total</b>	<b>\$ 933,361,697</b>	<b>100.00%</b>

## Disbursements to Local Governments

**Table 70: 2009 County 1/3 Share of RTA Payments**

<u>County</u>	<u>Payment</u>	<u>Percent of total</u>
DuPage	41,117,036.62	38.19%
Kane	14,123,330.68	13.12%
Lake	25,645,187.52	23.82%
McHenry	8,609,354.47	8.00%
Will	18,170,232.00	16.88%
<b>TOTAL</b>	<b>107,665,141.29</b>	<b>100.00%</b>

**Table 71: Metro-East Mass Transit District Payments**

<b>2008</b>		
<u>County</u>	<u>Payment</u>	<u>Percent of total</u>
Madison	7,774,572.20	27.24%
St. Clair	20,768,035.02	72.76%
<b>Total</b>	<b>28,542,607.22</b>	<b>100.00%</b>
<b>2009</b>		
<u>County</u>	<u>Payment</u>	<u>Percent of total</u>
Madison	7,665,563.38	27.37%
St. Clair	20,345,214.77	72.63%
<b>Total</b>	<b>28,010,778.15</b>	<b>100.00%</b>

### 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: 2008 Charitable Games Distributions to Municipalities and Counties**

<b>County</b>	<b>Number of Licenses</b>	<b>Allocation</b>	<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>
Cook County	4	1,348.36	Effingham	2	674.18
DuPage County	1	337.09	Elburn	1	337.09
Kankakee County	1	337.09	Elgin	1	337.09
Lake County	2	674.18	Elk Grove	3	1,011.27
McHenry County	1	337.09	Elmhurst	10	3,370.90
<b>Total</b>	<b>9</b>	<b>3,033.81</b>	Evanston	1	337.09
<b>Municipality</b>			Flossmoor	2	674.18
Addison	7	2,359.63	Forest Park	1	337.09
Antioch	2	674.18	Fox Lake	2	674.18
Arlington Heights	11	3,707.99	Frankfort	1	337.09
Aurora	3	1,011.27	Freeburg	1	337.09
Aviston	1	337.09	Galesburg	2	674.18
Barrington	1	337.09	Geneva	1	337.09
Belleville	5	1,685.45	Genoa	1	337.09
Bensenville	1	337.09	Glen Ellyn	1	337.09
Bethalto	1	337.09	Glencoe	1	337.09
Bloomington	5	1,685.45	Glenview	2	674.18
Bradley	1	337.09	Granite City	2	674.18
Breese	2	674.18	Harvard	1	337.09
Brookfield	1	337.09	Highland Park	1	337.09
Burbank	2	674.18	Highwood	1	337.09
Byron	1	337.09	Hoffman Estates	4	1,348.36
Carmi	1	337.09	Homer Glen	1	337.09
Carrolton	1	337.09	Itasca	1	337.09
Centralia	1	337.09	Jacksonville	1	337.09
Champaign	2	674.18	Johnsburg	1	337.09
Charleston	1	337.09	Joliet	8	2,696.72
Chicago	45	15,169.05	Kankakee	1	337.09
Cicero	1	337.09	Kewanee	2	674.18
Collinsville	1	337.09	Lake Forest	2	674.18
Columbia	2	674.18	Lake Villa	1	337.09
Crestwood	1	337.09	Lake Zurich	1	337.09
Crystal Lake	2	674.18	Lansing	2	674.18
Danville	4	1,348.36	Lemont	1	337.09
Darien	2	674.18	Lexington	1	337.09
Decatur	5	1,685.45	Lincolnshire	2	674.18
Deer Grove	1	337.09	Lockport	2	674.18
Deerfield	1	337.09	Lombard	1	337.09
DeKalb	1	337.09	Long Grove	2	674.18
Des Plaines	3	1,011.27	Loves Park	2	674.18
Dixon	2	674.18	Machesney Park	5	1,685.45
Dunlap	1	337.09	Macomb	1	337.09
DuQuoin	1	337.09	Madison	1	337.09
East Moline	1	337.09	Manhattan	1	337.09
Edwardsville	1	337.09			

# Disbursements to Local Governments

**Table 72: 2008 Charitable Games Distributions to Municipalities and Counties**

<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>	<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>
Marseilles	1	337.09	Sandwich	1	337.09
Mascoutah	1	337.09	Savoy	1	337.09
McHenry	2	674.18	Shorewood	2	674.18
Mendota	2	674.18	Skokie	2	674.18
Merrionette Park	1	337.09	South Beloit	3	1,011.27
Metropolis	1	337.09	Springfield	5	1,685.45
Midlothian	2	674.18	St. Charles	3	1,011.27
Minooka	1	337.09	Stickney	1	337.09
Mokena	1	337.09	Streamwood	2	674.18
Mount Prospect	5	1,685.45	Tinley Park	8	2,696.72
Mount Zion	1	337.09	Vernon Hills	1	337.09
Mundelein	3	1,011.27	Village of Schaumburg	2	674.18
Murphysboro	1	337.09	Virden	1	337.09
Naperville	2	674.18	Wauconda	1	337.09
New Baden	1	337.09	Waukegan	2	674.18
Niles	1	337.09	Westmont	1	337.09
Northbrook	5	1,685.45	Wheaton	2	674.18
Northfield	2	674.18	Willow Springs	1	337.09
Oak Brook	2	674.18	Willowbrook	3	1,011.27
Oak Forest	2	674.18	Wilmette	1	337.09
Oak Lawn	1	337.09	Wilmington	1	337.09
Ofallon	1	337.09	Winnetka	1	337.09
Orland Park	1	337.09	Wood Dale	1	337.09
Oswego	2	674.18	Woodridge	5	1,685.45
Ottawa	2	674.18	<b>Total Municipality</b>	<b>353</b>	<b>118,992.77</b>
Palatine	3	1,011.27	<b>Grand Total</b>	<b>362</b>	<b>122,026.58</b>
Palos Hills	1	337.09			
Pecatonica	3	1,011.27			
Peoria	1	337.09			
Poplar Grove	1	337.09			
Radom	1	337.09			
Rantoul	1	337.09			
River Forest	1	337.09			
River Grove	4	1,348.36			
Rock Falls	3	1,011.27			
Rock Island	2	674.18			
Rockford	21	7,078.89			
Rolling Meadows	2	674.18			
Roscoe	1	337.09			
Roselle	1	337.09			
Rosemont	2	674.18			
Round Lake Heights	1	337.09			
Round Lake Park	1	337.09			
Salem	1	337.09			

# Disbursements to Local Governments

**Table 72: 2009 Charitable Games Distributions to Municipalities and Counties**

<b>County</b>	<b>Number of Licenses</b>	<b>Allocation</b>	<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>
Cook County	3	1,172.22	DuQuoin	1	390.74
DuPage County	3	1,172.22	Durand	1	390.74
Lake County	1	390.74	Edwardsville	3	1,172.22
McHenry County	1	390.74	Effingham	3	1,172.22
<b>Total</b>	<b>8</b>	<b>3,125.92</b>	Elburn	1	390.74
<b>Municipality</b>			Elgin	1	390.74
Addison	8	3,125.92	Elk Grove	3	1,172.22
Alton	1	390.74	Elmhurst	9	3,516.66
Antioch	3	1,172.22	Evanston	1	390.74
Arlington Heights	10	3,907.40	Evergreen Park	1	390.74
Aurora	2	781.48	Fairview Heights	1	390.74
Aviston	1	390.74	Flossmoor	3	1,172.22
Barrington Hills	1	390.74	Fox Lake	2	781.48
Belleville	5	1,953.70	Frankfort	1	390.74
Bensenville	1	390.74	Freeburg	1	390.74
Bethalto	1	390.74	Galesburg	1	390.74
Bloomington	5	1,953.70	Geneva	2	781.48
Bolingbrook	2	781.48	Glen Ellyn	2	781.48
Bradley	2	781.48	Glencoe	1	390.74
Breese	2	781.48	Glenview	3	1,172.22
Brookfield	1	390.74	Granite City	1	390.74
Buffalo Grove	3	1,172.22	Hickory Hills	1	390.74
Burbank	2	781.48	Highland Park	4	1,562.96
Burr Ridge	1	390.74	Highwood	1	390.74
Cahokia	1	390.74	Hillside	1	390.74
Canton	1	390.74	Hinsdale	1	390.74
Carmi	1	390.74	Hoffman Estates	2	781.48
Champaign	2	781.48	Hoopeston	1	390.74
Charleston	1	390.74	Itasca	1	390.74
Chester	1	390.74	Jacksonville	1	390.74
Chicago	44	17,192.56	Joliet	6	2,344.44
Chillicothe	1	390.74	Kankakee	1	390.74
Collinsville	1	390.74	Kankakee County	1	390.74
Colona	1	390.74	Kenilworth	1	390.74
Columbia	1	390.74	LaGrange Park	1	390.74
Crest Hill	1	390.74	Lake Forest	1	390.74
Crestwood	1	390.74	Lake In The Hills	1	390.74
Crystal Lake	2	781.48	Lake Villa	1	390.74
Danville	3	1,172.22	Lake Zurich	2	781.48
Darien	1	390.74	Lakemoor	1	390.74
Decatur	3	1,172.22	Lansing	2	781.48
Deerfield	1	390.74	Lemont	2	781.48
Delavan	1	390.74	Lexington	1	390.74
Des Plaines	9	3,516.66	Libertyville	1	390.74
Dolton	3	1,172.22	Lincolnshire	1	390.74
Dunlap	1	390.74	Lisle	1	390.74

# Disbursements to Local Governments

**Table 72: 2009 Charitable Games Distributions to Municipalities and Counties**

<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>	<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>
Lockport	1	390.74	Roselle	1	390.74
Lombard	8	3,125.92	Rosemont	1	390.74
Long Grove	2	781.48	Round Lake Heights	1	390.74
Loves Park	2	781.48	Round Lake Park	1	390.74
Machesney Park	3	1,172.22	Round Lake Village	1	390.74
Macomb	1	390.74	Salem	1	390.74
Manhattan	1	390.74	Sandwich	1	390.74
Marseilles	1	390.74	Schiller Park	1	390.74
Maryville	1	390.74	Shorewood	1	390.74
Mascoutah	1	390.74	Skokie	10	3,907.40
McHenry	1	390.74	Somonauk	1	390.74
Metropolis	1	390.74	South Beloit	1	390.74
Midlothian	2	781.48	Springfield	3	1,172.22
Mokena	1	390.74	St. Charles	9	3,516.66
Morton	1	390.74	Stickney	1	390.74
Mount Prospect	3	1,172.22	Streamwood	5	1,953.70
Mount Zion	1	390.74	Summit	1	390.74
Mundelein	2	781.48	Teutopolis	1	390.74
Murphysboro	1	390.74	Tinley Park	10	3,907.40
Naperville	6	2,344.44	Union	2	781.48
Nashville	1	390.74	Villa Park	4	1,562.96
New Baden	1	390.74	Village of Homer Glen	3	1,172.22
New Lenox	1	390.74	Village of Schaumburg	2	781.48
Niles	6	2,344.44	Virден	1	390.74
Northbrook	3	1,172.22	Washington	1	390.74
Northfield	2	781.48	Wauconda	2	781.48
Oak Brook	1	390.74	Waukegan	3	1,172.22
Oak Forest	3	1,172.22	Waverly	1	390.74
Oak Lawn	1	390.74	West Chicago	3	1,172.22
Oakbrook Terrace	1	390.74	Westville	1	390.74
Ofallon	1	390.74	Willow Springs	1	390.74
Orland Park	1	390.74	Willowbrook	7	2,735.18
Oswego	2	781.48	Wilmette	3	1,172.22
Ottawa	2	781.48	Wilmington	2	781.48
Palatine	2	781.48	Winnetka	1	390.74
Palos Heights	1	390.74	Wood Dale	3	1,172.22
Park Forest	1	390.74	Woodridge	3	1,172.22
Pecatonica	1	390.74	<b>Total Municipality</b>	<b>407</b>	<b>159,031.18</b>
Peoria	4	1,562.96	<b>Grand Total</b>	<b>415</b>	<b>162,157.10</b>
Radom	1	390.74			
Rantoul	1	390.74			
River Forest	1	390.74			
River Grove	6	2,344.44			
Rockford	14	5,470.36			
Rolling Meadows	3	1,172.22			
Romeoville	1	390.74			

# Disbursements to Local Governments

**Table 73: 2008 Pull Tabs and Jar Games Distributions to Municipalities and Counties**

<b>County</b>	<b>Number of Licenses</b>	<b>Allocation</b>	<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>
Cass	1	1,252.66	Bethalto	1	1,252.66
Champaign	1	1,252.66	Bloomington	1	1,252.66
Clinton	1	1,252.66	Bloomington	5	6,263.30
Cook	7	8,768.62	Blue Island	2	2,505.32
Cumberland	1	1,252.66	Bolingbrook	4	5,010.64
DeKalb	1	1,252.66	Bradley	1	1,252.66
DuPage	3	3,757.98	Braidwood	1	1,252.66
Franklin	1	1,252.66	Breese	1	1,252.66
Henderson	1	1,252.66	Bridgeview	5	6,263.30
Jersey	1	1,252.66	Brocton	1	1,252.66
Kane	2	2,505.32	Brookfield	3	3,757.98
Kendall	1	1,252.66	Bunker Hill	1	1,252.66
Lake	3	3,757.98	Burbank	5	6,263.30
LaSalle	3	3,757.98	Cahokia	2	2,505.32
Lee	2	2,505.32	Calumet	2	2,505.32
Macon	2	2,505.32	Canton	3	3,757.98
Macoupin	2	2,505.32	Carbondale	1	1,252.66
Madison	3	3,757.98	Carlinville	2	2,505.32
Mason	1	1,252.66	Carlyle	2	2,505.32
McHenry	1	1,252.66	Carmi	1	1,252.66
Monroe	1	1,252.66	Carol Stream	1	1,252.66
Perry	2	2,505.32	Carpentersville	2	2,505.32
Randolph	2	2,505.32	Casey	1	1,252.66
St. Clair	4	5,010.64	Caseyville	2	2,505.32
Tazewell	4	5,010.64	Cedar Point	1	1,252.66
Union	1	1,252.66	Centralia	5	6,263.30
Washington	1	1,252.66	Champaign	2	2,505.32
Whiteside	1	1,252.66	Charleston	3	3,757.98
Will	7	8,768.62	Cherry Valley	2	2,505.32
Williamson	2	2,505.32	Chester	5	6,263.30
Winnebago	2	2,505.32	Chicago	77	96,454.82
Woodford	3	3,757.98	Chicago Heights	5	6,263.30
<b>Total County</b>	<b>68</b>	<b>85,180.88</b>	Chicago Ridge	4	5,010.64
<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>	Chillicothe	2	2,505.32
Albion	2	2,505.32	Chrisman	1	1,252.66
Aledo	1	1,252.66	Christopher	1	1,252.66
Algonquin	1	1,252.66	Cicero	6	7,515.96
Alsip	2	2,505.32	Clinton	1	1,252.66
Altamont	1	1,252.66	Coal City	1	1,252.66
Alton	3	3,757.98	Collinsville	4	5,010.64
Antioch	2	2,505.32	Columbia	2	2,505.32
Arlington Heights	2	2,505.32	Crestwood	1	1,252.66
Aurora	10	12,526.60	Creve Coeur	1	1,252.66
Bartlett	1	1,252.66	Cullom	1	1,252.66
Bartonville	1	1,252.66	Danville	1	1,252.66
Batavia	1	1,252.66	Darien	1	1,252.66
Beckemeyer	2	2,505.32	Decatur	6	7,515.96
Beecher	1	1,252.66	DeKalb	4	5,010.64
Belleville	4	5,010.64	Des Plaines	4	5,010.64
Bellwood	2	2,505.32	Dixon City	1	1,252.66
Belvidere	5	6,263.30	Dolton	11	13,779.26
Bensenville	1	1,252.66	Downers Grove	2	2,505.32
Benton	3	3,757.98	Dubois	1	1,252.66
Berwyn	4	5,010.64	DuQuoin	3	3,757.98

# Disbursements to Local Governments

**Table 73: 2008 Pull Tabs and Jar Games Distributions to Municipalities and Counties**

<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>	<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>
East Alton	1	1,252.66	Hometown	2	2,505.32
East Gillespie	1	1,252.66	Hoopeston	1	1,252.66
East Moline	1	1,252.66	Huntley	1	1,252.66
East Peoria	2	2,505.32	Itasca	1	1,252.66
Edgewood	1	1,252.66	Jacksonville	6	7,515.96
Edwardsville	2	2,505.32	Jerseyville	2	2,505.32
Effingham	7	8,768.62	Johnsburg	1	1,252.66
Elburn	1	1,252.66	Joliet	12	15,031.92
Elgin	7	8,768.62	Kankakee	2	2,505.32
Elk Grove	1	1,252.66	Kaskaskia	1	1,252.66
Elmhurst	3	3,757.98	Kewanee	2	2,505.32
Eureka	1	1,252.66	Kincaid	3	3,757.98
Evergreen Park	2	2,505.32	Lacon	1	1,252.66
Fairbury	1	1,252.66	LaGrange	2	2,505.32
Fairfield	3	3,757.98	Lake In The Hills	2	2,505.32
Fairmont	1	1,252.66	Lake Villa	1	1,252.66
Fairview Heights	3	3,757.98	Lake Zurich	1	1,252.66
Farina	1	1,252.66	LaSalle	4	5,010.64
Farmer	1	1,252.66	Lawrenceville	4	5,010.64
Farmington	1	1,252.66	Lemont	2	2,505.32
Fayetteville	1	1,252.66	Lewistown	1	1,252.66
Flora	5	6,263.30	Libertyville	1	1,252.66
Forest Park	1	1,252.66	Lincoln	3	3,757.98
Fox Lake	2	2,505.32	Litchfield	2	2,505.32
Franklin Park	1	1,252.66	Lockport	4	5,010.64
Freeburg	1	1,252.66	Lombard	3	3,757.98
Freeport	3	3,757.98	Loves Park	5	6,263.30
Galesburg	5	6,263.30	Lynwood	1	1,252.66
Gardner	1	1,252.66	Lyons	1	1,252.66
Geneseo	1	1,252.66	Macomb	3	3,757.98
Geneva	1	1,252.66	Macon	1	1,252.66
Genoa	1	1,252.66	Manteno	1	1,252.66
Germantown	3	3,757.98	Maple Park	1	1,252.66
Gilberts	1	1,252.66	Marion	4	5,010.64
Glendale Heights	2	2,505.32	Marseilles	2	2,505.32
Glenview	1	1,252.66	Marshall	2	2,505.32
Godfrey	1	1,252.66	Maryville	1	1,252.66
Granite City	11	13,779.26	Mascoutah	2	2,505.32
Grayville	2	2,505.32	Matteson	1	1,252.66
Greenup	2	2,505.32	Mattoon	4	5,010.64
Grundy	1	1,252.66	Mazon	1	1,252.66
Gurnee	1	1,252.66	McHenry	1	1,252.66
Hamilton	1	1,252.66	Melrose Park	1	1,252.66
Hanna	1	1,252.66	Mendota	3	3,757.98
Harrisburg	3	3,757.98	Metropolis	2	2,505.32
Harvard	1	1,252.66	Midlothian	3	3,757.98
Harvey	1	1,252.66	Milan	2	2,505.32
Harwood Heights	1	1,252.66	Millstadt	4	5,010.64
Havana	1	1,252.66	Mokena	1	1,252.66
Hecker	1	1,252.66	Moline	4	5,010.64
Herrin	4	5,010.64	Monmouth	2	2,505.32
Highland	1	1,252.66	Montgomery	1	1,252.66
Hillsboro	2	2,505.32	Morris	3	3,757.98
Hillside	1	1,252.66	Morrisonville	2	2,505.32

# Disbursements to Local Governments

**Table 73: 2008 Pull Tabs and Jar Games Distributions to Municipalities and Counties**

<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>	<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>
Morton Grove	1	1,252.66	Robinson	3	3,757.98
Mount Carmel	6	7,515.96	Rochelle	2	2,505.32
Mount Morris	1	1,252.66	Rock Falls	4	5,010.64
Mount Prospect	1	1,252.66	Rock Island	10	12,526.60
Mount Vernon	3	3,757.98	Rockdale	2	2,505.32
Mount Zion	9	11,273.94	Rockford	33	41,337.78
Mundelein	1	1,252.66	Rockton	1	1,252.66
Murphysboro	4	5,010.64	Rolling Meadows	2	2,505.32
Naperville	1	1,252.66	Roscoe	1	1,252.66
Neoga	1	1,252.66	Roselle	1	1,252.66
New Baden	1	1,252.66	Round Lake	2	2,505.32
New Berlin	1	1,252.66	Round Lake Park	1	1,252.66
New Lenox	2	2,505.32	Salem	3	3,757.98
Newark	1	1,252.66	Sandwich	1	1,252.66
Niles	2	2,505.32	Sangamon County	1	1,252.66
Normal	1	1,252.66	Sauk	1	1,252.66
Norridge	1	1,252.66	Savanna	2	2,505.32
North Aurora	1	1,252.66	Savoy	1	1,252.66
North Pekin	1	1,252.66	Schiller Park	2	2,505.32
North Riverside	1	1,252.66	Shelbyville	2	2,505.32
Northlake	1	1,252.66	Shiloh	1	1,252.66
Oak Forest	2	2,505.32	Sims	1	1,252.66
Oak Lawn	5	6,263.30	Skokie	1	1,252.66
OFallon	3	3,757.98	Smithton	1	1,252.66
Oglesby	1	1,252.66	South Beloit	2	2,505.32
Okawville	1	1,252.66	South Chicago Heights	1	1,252.66
Olney	3	3,757.98	South Elgin	1	1,252.66
Oregon	1	1,252.66	South Roxana	1	1,252.66
Orient	1	1,252.66	Sparta	2	2,505.32
Orland Park	3	3,757.98	Springfield	11	13,779.26
Oswego	2	2,505.32	St. Charles	2	2,505.32
Ottawa	4	5,010.64	St. Francisville	1	1,252.66
Palestine	1	1,252.66	St. Jacob	1	1,252.66
Palos Hills	1	1,252.66	Staunton	2	2,505.32
Pana	4	5,010.64	Steeleville	1	1,252.66
Paris	3	3,757.98	Steger	2	2,505.32
Pekin	4	5,010.64	Sterling	2	2,505.32
Peoria	9	11,273.94	Stickney	1	1,252.66
Peoria Heights	2	2,505.32	Streamwood	2	2,505.32
Peotone	2	2,505.32	Streator	6	7,515.96
Peru	6	7,515.96	Sugar Grove	1	1,252.66
Pinckneyville	1	1,252.66	Sullivan	1	1,252.66
Pittsfield	1	1,252.66	Summit	3	3,757.98
Plainfield	1	1,252.66	Swansea	2	2,505.32
Plano	2	2,505.32	Sycamore	3	3,757.98
Pontiac	2	2,505.32	Taylor Springs	1	1,252.66
Pontoon Beach	1	1,252.66	Taylorville	3	3,757.98
Posen	1	1,252.66	Teutopolis	1	1,252.66
Princeton	2	2,505.32	Tilton	2	2,505.32
Quincy	2	2,505.32	Tinley Park	2	2,505.32
Rantoul	2	2,505.32	Toledo	1	1,252.66
Red Bud	2	2,505.32	Troy	1	1,252.66
River Grove	2	2,505.32	Tuscola	1	1,252.66
Riverton	1	1,252.66	Union	1	1,252.66

## Disbursements to Local Governments

**Table 73: 2008 Pull Tabs and Jar Games Distributions to Municipalities and Counties**

<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>
Urbana	2	2,505.32
Vandalia	4	5,010.64
Villa Grove	1	1,252.66
Villa Park	6	7,515.96
Village of Schaumburg	1	1,252.66
Virden	1	1,252.66
Warrenville	1	1,252.66
Waterloo	1	1,252.66
Wauconda	1	1,252.66
West Chicago	1	1,252.66
West Dundee	1	1,252.66
West Frankfort	4	5,010.64
Westville	1	1,252.66
Wheeling	1	1,252.66
Willowbrook	1	1,252.66
Wilmette	1	1,252.66
Wilmington	2	2,505.32
Winthrop Harbor	1	1,252.66
Wood Dale	2	2,505.32
Wood River	2	2,505.32
Woodridge	1	1,252.66
Woodstock	5	6,263.30
Worth	2	2,505.32
Wyanet	1	1,252.66
Yorkville	1	1,252.66
Zeigler	3	3,757.98
Zion	1	1,252.66
<b>Total Municipalities</b>	<b>797</b>	<b>998,370.02</b>
<b>Total</b>	<b>865</b>	<b>1,083,550.90</b>

# Disbursements to Local Governments

**Table 73: 2009 Pull Tabs and Jar Games Distributions to Municipalities and Counties**

<b>County</b>	<b>Number of Licenses</b>	<b>Allocation</b>	<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>
Cass	1	1,215.43	Benton	2	2,430.86
Champaign	1	1,215.43	Berwyn	4	4,861.72
Clinton	1	1,215.43	Bethalto	1	1,215.43
Coles	1	1,215.43	Bloomington	1	1,215.43
Cook	5	6,077.15	Bloomington	3	3,646.29
Cumberland	1	1,215.43	Blue Island	2	2,430.86
DeKalb	1	1,215.43	Bolingbrook	4	4,861.72
DuPage	3	3,646.29	Bradley	1	1,215.43
Franklin	1	1,215.43	Breese	1	1,215.43
Henderson	1	1,215.43	Bridgeview	5	6,077.15
Jersey	1	1,215.43	Brocton	1	1,215.43
Kane	3	3,646.29	Brookfield	3	3,646.29
Kendall	1	1,215.43	Bunker Hill	1	1,215.43
Lake	4	4,861.72	Burbank	3	3,646.29
LaSalle	2	2,430.86	Cahokia	2	2,430.86
Lee	2	2,430.86	Calumet	1	1,215.43
Macon	2	2,430.86	Canton	3	3,646.29
Macoupin	2	2,430.86	Carbondale	1	1,215.43
Madison	3	3,646.29	Carlinville	2	2,430.86
Mason	1	1,215.43	Carlyle	2	2,430.86
McHenry	1	1,215.43	Carmi	1	1,215.43
Perry	2	2,430.86	Carol Stream	1	1,215.43
Randolph	2	2,430.86	Carpentersville	2	2,430.86
St. Clair	4	4,861.72	Carrier Mills	1	1,215.43
Tazewell	3	3,646.29	Casey	1	1,215.43
Union	1	1,215.43	Caseyville	2	2,430.86
Washington	1	1,215.43	Centralia	5	6,077.15
Whiteside	1	1,215.43	Champaign	2	2,430.86
Williamson	2	2,430.86	Charleston	3	3,646.29
Winnebago	2	2,430.86	Cherry Valley	2	2,430.86
Woodford	3	3,646.29	Chester	4	4,861.72
<b>Total County</b>	<b>59</b>	<b>71,710.37</b>	Chicago	71	86,295.53
<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>	Chicago Heights	4	4,861.72
Albion	2	2,430.86	Chicago Ridge	3	3,646.29
Algonquin	1	1,215.43	Chillicothe	2	2,430.86
Alsip	2	2,430.86	Chrisman	1	1,215.43
Altamont	1	1,215.43	Christopher	1	1,215.43
Alton	3	3,646.29	Cicero	6	7,292.58
Antioch	2	2,430.86	Clinton	1	1,215.43
Arlington Heights	1	1,215.43	Coal City	1	1,215.43
Aurora	10	12,154.30	Collinsville	4	4,861.72
Bartlett	1	1,215.43	Colona	1	1,215.43
Bartonville	1	1,215.43	Columbia	2	2,430.86
Batavia	1	1,215.43	Crestwood	1	1,215.43
Beckemeyer	1	1,215.43	Creve Coeur	1	1,215.43
Beecher	1	1,215.43	Crystal Lake	1	1,215.43
Belleville	3	3,646.29	Cullom	1	1,215.43
Bellwood	2	2,430.86	Danville	1	1,215.43
Belvidere	5	6,077.15			

# Disbursements to Local Governments

**Table 73: 2009 Pull Tabs and Jar Games Distributions to Municipalities and Counties**

<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>	<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>
Darien	1	1,215.43	Harvard	1	1,215.43
Decatur	6	7,292.58	Harvey	1	1,215.43
DeKalb	4	4,861.72	Hecker	1	1,215.43
Des Plaines	4	4,861.72	Herrin	4	4,861.72
Dixon City	1	1,215.43	Hickory Hills	1	1,215.43
Dolton	8	9,723.44	Highland	1	1,215.43
Downers Grove	3	3,646.29	Hillsboro	1	1,215.43
Dubois	1	1,215.43	Hillside	1	1,215.43
DuQuoin	3	3,646.29	Hometown	2	2,430.86
East Alton	1	1,215.43	Hoopeston	1	1,215.43
East Gillespie	1	1,215.43	Huntley	1	1,215.43
East Moline	1	1,215.43	Itasca	1	1,215.43
East Peoria	2	2,430.86	Jacksonville	6	7,292.58
Edgewood	1	1,215.43	Jerseyville	2	2,430.86
Edwardsville	2	2,430.86	Johnsburg	1	1,215.43
Effingham	7	8,508.01	Joliet	16	19,446.88
Elburn	1	1,215.43	Kankakee	3	3,646.29
Elgin	6	7,292.58	Kaskaskia	1	1,215.43
Elk Grove	1	1,215.43	Kewanee	2	2,430.86
Elmhurst	3	3,646.29	Kincaid	2	2,430.86
Evergreen Park	3	3,646.29	Lacon	1	1,215.43
Fairfield	3	3,646.29	LaGrange	2	2,430.86
Fairmont	1	1,215.43	Lake In The Hills	2	2,430.86
Fairview Heights	2	2,430.86	Lake Villa	1	1,215.43
Farmer City	1	1,215.43	Lake Zurich	1	1,215.43
Farmington	1	1,215.43	LaSalle	4	4,861.72
Fayetteville	1	1,215.43	Lawrenceville	4	4,861.72
Flora	5	6,077.15	Lemont	3	3,646.29
Forest Park	1	1,215.43	Lewistown	1	1,215.43
Fox Lake	2	2,430.86	Libertyville	1	1,215.43
Franklin Park	1	1,215.43	Lincoln	4	4,861.72
Freeburg	1	1,215.43	Litchfield	3	3,646.29
Freeport	3	3,646.29	Lockport	4	4,861.72
Galesburg	4	4,861.72	Lombard	3	3,646.29
Gardner	1	1,215.43	Loves Park	5	6,077.15
Geneseo	1	1,215.43	Lynwood	1	1,215.43
Geneva	1	1,215.43	Lyons	1	1,215.43
Genoa	1	1,215.43	Macomb	2	2,430.86
Germantown	3	3,646.29	Macon	1	1,215.43
Gilberts	1	1,215.43	Malta	1	1,215.43
Glendale Heights	2	2,430.86	Manteno	1	1,215.43
Glenview	2	2,430.86	Marion	4	4,861.72
Godfrey	1	1,215.43	Marseilles	2	2,430.86
Granite City	9	10,938.87	Marshall	2	2,430.86
Grayville	1	1,215.43	Maryville	1	1,215.43
Greenup	2	2,430.86	Mascoutah	2	2,430.86
Grundy County	1	1,215.43	Matteson	1	1,215.43
Gurnee	1	1,215.43	Mattoon	4	4,861.72
Hanna City	1	1,215.43	Mazon	1	1,215.43
Harrisburg	2	2,430.86	McHenry	1	1,215.43

# Disbursements to Local Governments

**Table 73: 2009 Pull Tabs and Jar Games Distributions to Municipalities and Counties**

<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>	<b>Municipality</b>	<b>Number of Licenses</b>	<b>Allocation</b>
Melrose Park	1	1,215.43	Peotone	2	2,430.86
Mendota	3	3,646.29	Peru	5	6,077.15
Metropolis	2	2,430.86	Pinckneyville	1	1,215.43
Midlothian	4	4,861.72	Plainfield	1	1,215.43
Milan	2	2,430.86	Plano	1	1,215.43
Millstadt	4	4,861.72	Polo	1	1,215.43
Moline	4	4,861.72	Pontiac	2	2,430.86
Monmouth	2	2,430.86	Pontoon Beach	1	1,215.43
Montgomery	1	1,215.43	Princeton	2	2,430.86
Morris	3	3,646.29	Quincy	3	3,646.29
Morrisonville	2	2,430.86	Rantoul	1	1,215.43
Morton Grove	1	1,215.43	Red Bud	2	2,430.86
Mount Carmel	6	7,292.58	River Grove	2	2,430.86
Mount Morris	1	1,215.43	Riverton	1	1,215.43
Mount Prospect	1	1,215.43	Robinson	3	3,646.29
Mount Vernon	3	3,646.29	Rochelle	2	2,430.86
Mount Zion	8	9,723.44	Rock Falls	4	4,861.72
Mundelein	1	1,215.43	Rock Island	9	10,938.87
Murphysboro	4	4,861.72	Rockdale	3	3,646.29
Naperville	1	1,215.43	Rockford	32	38,893.76
Neoga	1	1,215.43	Rockton	1	1,215.43
New Baden	1	1,215.43	Rolling Meadows	2	2,430.86
New Lenox	2	2,430.86	Roscoe	1	1,215.43
Newark	1	1,215.43	Roselle	1	1,215.43
Niles	1	1,215.43	Round Lake	2	2,430.86
Normal	2	2,430.86	Round Lake Park	1	1,215.43
Norridge	1	1,215.43	Salem	2	2,430.86
North Aurora	1	1,215.43	Sandwich	1	1,215.43
North Pekin	1	1,215.43	Sangamon County	1	1,215.43
North Riverside	2	2,430.86	Savanna	2	2,430.86
Northlake	1	1,215.43	Savoy	1	1,215.43
Oak Forest	1	1,215.43	Schiller Park	1	1,215.43
Oak Lawn	5	6,077.15	Shelbyville	2	2,430.86
Oak Park	1	1,215.43	Shiloh	1	1,215.43
OFallon	3	3,646.29	Sims	1	1,215.43
Oglesby	1	1,215.43	Skokie	1	1,215.43
Okawville	1	1,215.43	South Beloit	2	2,430.86
Olney	3	3,646.29	South Chicago Heights	1	1,215.43
Oregon	1	1,215.43	South Elgin	1	1,215.43
Orient	1	1,215.43	South Roxana	1	1,215.43
Orland Park	1	1,215.43	Sparta	2	2,430.86
Oswego	2	2,430.86	Springfield	8	9,723.44
Ottawa	4	4,861.72	St. Charles	2	2,430.86
Palestine	1	1,215.43	St. Francisville	1	1,215.43
Palos Hills	1	1,215.43	St. Jacob	1	1,215.43
Pana	4	4,861.72	Staunton	2	2,430.86
Paris	3	3,646.29	Steeleville	1	1,215.43
Pekin	4	4,861.72	Steger	2	2,430.86
Peoria	9	10,938.87	Sterling	1	1,215.43
Peoria Heights	2	2,430.86	Stickney	1	1,215.43

# Disbursements to Local Governments

**Table 73: 2009 Pull Tabs and Jar Games Distributions to Municipalities and Counties**

Municipality	Number of Licenses	Allocation	Municipality	Number of Licenses	Allocation
Streamwood	1	1,215.43	Wauconda	1	1,215.43
Streator	5	6,077.15	West Chicago	1	1,215.43
Sugar Grove	1	1,215.43	West Dundee	1	1,215.43
Sullivan	1	1,215.43	West Frankfort	3	3,646.29
Summit	3	3,646.29	Westville	1	1,215.43
Swansea	2	2,430.86	Wheeling	1	1,215.43
Sycamore	3	3,646.29	Will	7	8,508.01
Taylor Springs	1	1,215.43	Willowbrook	1	1,215.43
Taylorville	4	4,861.72	Wilmette	1	1,215.43
Teutopolis	1	1,215.43	Wilmington	2	2,430.86
Tilton	2	2,430.86	Winthrop Harbor	1	1,215.43
Tinley Park	3	3,646.29	Wood Dale	2	2,430.86
Toledo	1	1,215.43	Wood River	2	2,430.86
Troy	1	1,215.43	Woodridge	1	1,215.43
Tuscola	1	1,215.43	Woodstock	5	6,077.15
Union	1	1,215.43	Worth	3	3,646.29
Urbana	2	2,430.86	Wyanet	1	1,215.43
Vandalia	4	4,861.72	Yorkville	1	1,215.43
Villa Grove	1	1,215.43	Zeigler	1	1,215.43
Villa Park	2	2,430.86	Zion	1	1,215.43
Village of Schaumburg	1	1,215.43	<b>Total Municipalities</b>	<b>757</b>	<b>920,080.51</b>
Virden	1	1,215.43	<b>Total</b>	<b>816</b>	<b>991,790.88</b>
Warrenville	1	1,215.43			
Waterloo	1	1,215.43			

## Fund Transfers to Local Governments

### Statutory Reference

State and Local Sales Tax Reform Fund 30 ILCS 105/62-17; Local Government Distributive Fund 60 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: 2008 Summary of Income Tax/Sales Tax Distributions to Local Governments**

Distribution	FY 2008	Percent of total
<b>Income Tax</b>		
Counties	158,398,773.99	11.76%
Municipalities	1,049,349,637.47	77.89%
Subtotal	1,207,748,411.46	89.65%
<b>Local Use Tax</b>		
Counties	23,625,316.15	1.75%
Municipalities	115,862,460.52	8.60%
Subtotal	139,487,776.67	10.35%
<b>Total</b>	<b>1,347,236,188.13</b>	<b>100.00%</b>

The total amount distributed is \$107.92 per capita.

\* Figure does not include the 20 percent distribution to Chicago of \$51,104,002.

# Disbursements to Local Governments

**Table 75: 2009 Summary of Income Tax/Sales Tax Distributions to Local Governments**

<u>Distribution</u>	<u>FY 2009</u>	<u>Percent of total</u>
<b>Income Tax</b>		
Counties	145,366,350.29	11.53%
Municipalities	972,827,325.62	77.17%
<b>Subtotal</b>	<b>1,118,193,675.91</b>	<b>88.70%</b>
<b>Local Use Tax</b>		
Counties	23,874,749.84	1.89%
Municipalities	118,633,418.49	9.41%
<b>Subtotal</b>	<b>142,508,168.33</b>	<b>11.30%</b>
<b>Total</b>	<b>1,260,701,844.24</b>	<b>100.00%</b>

The total amount distributed is \$100.52 per capita.  
 \* Figure does not include the 20 percent distribution to Chicago of \$51,962,008.

## 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.

## 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**

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

**2009 Sales Tax Transfers for Local Transportation**

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

\*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: 2008 Population-based Distributions of Tax Revenues Shared With Local Governments**

County	Unincorporated			Incorporated			Total for County
	Income Tax	Local Use Tax	Total	Income Tax	Local Use Tax	Total	
Adams	\$1,965,099.78	\$293,082.38	\$2,258,182.16	\$4,453,648.87	\$664,233.46	\$5,117,882.33	\$7,376,064.49
Alexander	322,267.66	48,064.17	370,331.83	579,291.91	86,397.55	665,689.46	1,036,021.29
Bond	690,506.48	102,984.72	793,491.20	967,178.59	144,248.19	1,111,426.78	1,904,917.98
Boone	1,809,136.50	269,821.44	2,078,957.94	2,725,643.82	406,512.62	3,132,156.44	5,211,114.38
Brown	383,844.51	57,247.98	441,092.49	269,527.65	40,198.17	309,725.82	750,818.31
Bureau	880,689.58	131,349.35	1,012,038.93	2,456,960.97	366,439.34	2,823,400.31	3,835,439.24
Calhoun	313,806.71	46,802.26	360,608.97	164,141.86	24,480.47	188,622.33	549,231.30
Carroll	637,578.62	95,090.83	732,669.45	929,950.66	138,696.01	1,068,646.67	1,801,316.12
Cass	349,436.69	52,116.27	401,552.96	938,035.68	139,901.96	1,077,937.64	1,479,490.60
Champaign	3,076,208.96	458,797.42	3,535,006.38	14,421,573.37	2,150,887.01	16,572,460.38	20,107,466.76
Christian	989,929.66	147,641.81	1,137,571.47	2,335,406.03	348,310.56	2,683,716.59	3,821,288.06
Clark	789,123.44	117,692.82	906,816.26	809,805.52	120,777.25	930,582.77	1,837,399.03
Clay	613,511.96	91,501.45	705,013.41	755,279.37	112,644.92	867,924.29	1,572,937.70
Clinton	1,260,773.71	188,036.51	1,448,810.22	2,082,235.90	310,551.83	2,392,787.73	3,841,597.95
Coles	1,048,028.10	156,306.84	1,204,334.94	3,952,949.81	589,557.65	4,542,507.46	5,746,842.40
Cook	9,597,465.33	1,432,048.17	11,029,513.50	498,856,288.74	33,794,186.12	532,650,474.86	543,679,988.36
Crawford	894,885.14	133,466.52	1,028,351.66	1,027,815.58	153,292.02	1,181,107.60	2,209,459.26
Cumberland	607,965.34	90,674.21	698,639.55	449,933.57	67,104.51	517,038.08	1,215,677.63
DeKalb	1,462,805.19	218,047.15	1,680,852.34	7,890,275.19	1,175,925.30	9,066,200.49	10,747,052.83
DeWitt	484,435.63	72,250.52	556,686.15	1,094,750.97	163,274.92	1,258,025.89	1,814,712.04
Douglas	584,368.72	87,154.91	671,523.63	1,288,506.30	192,172.27	1,480,678.57	2,152,202.20
DuPage	9,396,496.03	1,401,691.41	10,798,187.44	77,687,088.92	11,584,708.23	89,271,797.15	100,069,984.59
Edgar	668,602.06	99,717.80	768,319.86	1,183,778.64	176,552.82	1,360,331.46	2,128,651.32
Edwards	272,818.19	40,689.09	313,507.28	382,528.09	57,051.45	439,579.54	753,086.82
Effingham	1,393,986.48	207,904.38	1,601,890.86	1,827,185.98	272,512.93	2,099,698.91	3,701,589.77
Fayette	991,715.88	147,908.21	1,139,624.09	1,057,898.83	157,778.67	1,215,677.50	2,355,301.59
Ford	342,009.85	51,008.60	393,018.45	996,791.91	148,664.86	1,145,456.77	1,538,475.22
Franklin	1,146,080.99	170,930.83	1,317,011.82	2,524,460.87	376,506.84	2,900,967.71	4,217,979.53
Fulton	908,798.68	135,541.62	1,044,340.30	2,687,098.76	400,763.11	3,087,861.87	4,132,202.17
Gallatin	209,549.16	31,252.90	240,802.06	396,347.49	59,112.38	455,459.87	696,261.93
Greene	467,795.80	69,768.78	537,564.58	919,891.42	137,195.64	1,057,087.06	1,594,651.64
Grundy	1,077,129.47	161,079.64	1,238,209.11	2,924,029.66	435,321.67	3,359,351.33	4,597,560.44
Hamilton	457,266.65	68,198.44	525,465.09	353,196.88	52,676.88	405,873.76	931,338.85
Hancock	628,459.60	93,730.82	722,190.42	1,263,499.15	188,442.34	1,451,941.49	2,174,131.91
Hardin	271,972.09	40,562.89	312,534.98	179,277.67	26,737.98	206,015.65	518,550.63
Henderson	375,007.50	55,930.01	430,937.51	397,099.48	59,224.49	456,323.97	887,261.48
Henry	1,422,659.66	212,180.82	1,634,840.48	3,373,751.07	503,173.34	3,876,924.41	5,511,764.89
Iroquois	1,099,921.87	164,046.48	1,263,968.35	1,845,799.38	275,288.42	2,121,087.80	3,385,056.15
Jackson	1,855,201.60	276,691.77	2,131,893.37	3,760,134.14	560,800.10	4,320,934.24	6,452,827.61
Jasper	575,249.70	85,794.86	661,044.56	375,853.25	56,055.83	431,909.08	1,092,953.64
Jefferson	1,687,769.03	251,720.21	1,939,489.24	2,076,877.62	309,752.90	2,386,630.52	4,326,119.76
Jersey	1,098,699.73	163,864.20	1,262,563.93	938,317.63	139,943.90	1,078,261.53	2,340,825.46
JoDaviess	1,011,458.06	150,852.65	1,162,310.71	1,083,939.59	161,662.35	1,245,601.94	2,407,912.65
Johnson	923,182.27	137,686.86	1,060,869.13	287,483.49	42,876.06	330,359.55	1,391,228.68
Kane	4,706,825.58	702,987.87	5,409,813.45	37,360,530.83	5,567,172.92	42,927,703.75	48,337,517.20
Kankakee	2,690,320.87	400,804.69	3,091,125.56	7,475,682.82	1,115,390.60	8,591,073.42	11,682,198.98
Kendall	2,067,845.61	306,513.65	2,374,359.26	5,950,113.84	886,609.87	6,836,723.71	9,211,082.97
Knox	903,910.14	134,812.55	1,038,722.69	4,345,254.83	648,067.06	4,993,321.89	6,032,044.58
Lake	7,695,463.69	1,147,755.22	8,843,218.91	57,118,171.11	8,514,391.64	65,632,562.75	74,475,781.66
LaSalle	2,956,157.64	440,892.51	3,397,050.15	7,526,848.94	1,122,581.67	8,649,430.61	12,046,480.76
Lawrence	619,340.60	92,370.76	711,711.36	996,322.13	148,594.95	1,144,917.08	1,856,628.44
Lee	1,198,256.76	178,712.52	1,376,969.28	2,191,946.30	326,914.59	2,518,860.89	3,895,830.17

# Disbursements to Local Governments

**Table 77: 2008 Population-based Distributions of Tax Revenues Shared With Local Governments**

County	Unincorporated			Incorporated			Total for County
	Income Tax	Local Use Tax	Total	Income Tax	Local Use Tax	Total	
Livingston	\$1,176,540.37	\$175,473.64	\$1,352,014.01	\$2,553,604.22	\$380,853.41	\$2,934,457.63	\$4,286,471.64
Logan	904,850.23	134,952.73	1,039,802.96	2,026,675.99	302,265.59	2,328,941.58	3,368,744.54
Macon	1,412,882.56	210,722.62	1,623,605.18	9,370,676.07	1,397,577.60	10,768,253.67	12,391,858.85
Macoupin	1,525,131.01	227,463.78	1,752,594.79	3,117,947.97	465,021.28	3,582,969.25	5,335,564.04
Madison	5,078,184.99	757,471.25	5,835,656.24	20,112,476.68	2,999,344.13	23,111,820.81	28,947,477.05
Marion	1,327,991.15	198,061.60	1,526,052.75	2,591,396.41	386,489.91	2,977,886.32	4,503,939.07
Marshall	441,378.88	65,828.86	507,207.74	797,677.88	118,968.21	916,646.09	1,423,853.83
Mason	589,445.29	87,912.06	677,357.35	918,293.30	136,957.31	1,055,250.61	1,732,607.96
Massac	678,379.13	101,176.00	779,555.13	746,912.59	111,397.24	858,309.83	1,637,864.96
McDonough	657,414.81	98,049.28	755,464.09	2,576,543.08	384,274.88	2,960,817.96	3,716,282.05
McHenry	6,197,245.54	924,843.81	7,122,089.35	21,433,556.62	3,192,867.78	24,626,424.40	31,748,513.75
McLean	1,901,736.75	283,632.18	2,185,368.93	13,722,606.00	2,046,640.45	15,769,246.45	17,954,615.38
Menard	625,357.27	93,268.09	718,625.36	548,456.50	81,798.64	630,255.14	1,348,880.50
Mercer	720,119.77	107,401.34	827,521.11	874,014.25	130,353.18	1,004,367.43	1,831,888.54
Monroe	950,708.30	141,877.06	1,092,585.36	1,925,471.39	287,027.75	2,212,499.14	3,305,084.50
Montgomery	948,095.04	141,402.44	1,089,497.48	1,941,126.07	289,505.86	2,230,631.93	3,320,129.41
Morgan	763,458.57	113,865.04	877,323.61	2,678,826.36	399,529.75	3,078,356.11	3,955,679.72
Moultrie	535,295.28	79,835.91	615,131.19	807,831.13	120,482.69	928,313.82	1,543,445.01
Ogle	2,137,608.88	318,811.06	2,456,419.94	2,829,148.82	421,949.30	3,251,098.12	5,707,518.06
Peoria	3,429,244.45	511,490.77	3,940,735.22	14,484,106.28	2,156,818.39	16,640,924.67	20,581,659.89
Perry	844,871.60	126,007.31	970,878.91	1,326,204.68	197,794.86	1,523,999.54	2,494,878.45
Piatt	481,615.32	71,829.88	553,445.20	1,057,240.70	157,680.45	1,214,921.15	1,768,366.35
Pike	559,267.93	83,411.28	642,679.21	1,074,538.07	160,259.82	1,234,797.89	1,877,477.10
Pope	332,232.78	49,550.40	381,783.18	82,635.05	12,324.41	94,959.46	476,742.64
Pulaski	313,524.70	46,760.20	360,284.90	377,263.39	56,266.13	433,529.52	793,814.42
Putnam	247,153.33	36,861.34	284,014.67	324,993.67	48,470.50	373,464.17	657,478.84
Randolph	937,659.89	139,846.11	1,077,506.00	2,248,634.44	335,369.09	2,584,003.53	3,661,509.53
Richland	573,839.56	85,584.57	659,424.13	944,334.38	140,841.36	1,085,175.74	1,744,599.87
Rock Island	1,843,638.32	274,967.18	2,118,605.50	12,249,557.04	1,826,944.72	14,076,501.76	16,195,107.26
Saline	837,444.78	124,899.63	962,344.41	1,675,735.33	249,925.20	1,925,660.53	2,888,004.94
Sangamon	3,487,233.01	520,095.07	4,007,328.08	14,534,710.03	2,168,101.03	16,702,811.06	20,710,139.14
Schuyler	334,018.97	49,816.80	383,835.77	341,821.64	50,980.40	392,802.04	776,637.81
Scott	203,532.50	30,355.55	233,888.05	317,002.76	47,278.67	364,281.43	598,169.48
Shelby	984,571.09	146,842.61	1,131,413.70	1,167,608.75	174,141.11	1,341,749.86	2,473,163.56
St. Clair	5,366,174.14	800,327.82	6,166,501.96	20,020,908.28	2,985,268.05	23,006,176.33	29,172,678.29
Stark	234,461.92	34,968.49	269,430.41	360,811.76	53,812.65	414,624.41	684,054.82
Stephenson	1,404,515.64	209,474.75	1,613,990.39	3,200,020.09	477,262.60	3,677,282.69	5,291,273.08
Tazewell	2,344,995.89	349,741.54	2,694,737.43	10,079,232.37	1,503,254.04	11,582,486.41	14,277,223.84
Union	838,384.86	125,039.85	963,424.71	881,347.39	131,447.20	1,012,794.59	1,976,219.30
Vermilion	2,186,964.37	326,172.11	2,513,136.48	5,703,893.12	850,699.13	6,554,592.25	9,067,728.73
Wabash	364,572.35	54,373.64	418,945.99	851,640.16	127,016.61	978,656.77	1,397,602.76
Warren	587,471.06	87,617.62	675,088.68	1,173,813.82	175,066.77	1,348,880.59	2,023,969.27
Washington	648,295.80	96,689.26	744,985.06	775,773.11	115,701.03	891,474.14	1,636,459.20
Wayne	841,769.25	125,544.61	967,313.86	770,602.85	114,930.12	885,532.97	1,852,846.83
White	546,952.58	81,574.53	628,527.11	898,081.01	133,942.68	1,032,023.69	1,660,550.80
Whiteside	1,983,525.83	295,830.51	2,279,356.34	3,718,299.55	554,560.72	4,272,860.27	6,552,216.61
Will	8,262,620.07	1,232,759.89	9,495,379.96	49,759,561.06	7,410,702.61	57,170,263.67	66,665,643.63
Williamson	1,772,002.37	264,283.13	2,036,285.50	4,086,068.00	609,410.83	4,695,478.83	6,731,764.33
Winnebago	5,775,418.25	861,375.57	6,636,793.82	21,293,210.61	3,174,182.74	24,467,393.35	31,104,187.17
Woodford	1,377,158.61	205,394.61	1,582,553.22	2,060,345.67	306,383.02	2,366,728.69	3,949,281.91
<b>Total</b>	<b>\$158,398,773.99</b>	<b>\$23,625,316.15</b>	<b>\$182,024,090.14</b>	<b>\$1,049,349,637.47</b>	<b>\$115,862,460.52</b>	<b>\$1,165,212,097.99</b>	<b>\$1,347,236,188.13</b>

# Disbursements to Local Governments

Table 77: 2009 Population-based Distributions of Tax Revenues Shared With Local Governments

County	Unincorporated			Incorporated			Total for County
	Income Tax	Local Use Tax	Total	Income Tax	Local Use Tax	Total	
Adams	\$1,806,607.10	\$296,696.47	\$2,103,303.57	\$4,094,445.33	\$672,424.21	\$4,766,869.54	\$6,870,173.11
Alexander	296,275.55	48,656.87	344,932.42	532,569.80	87,462.97	620,032.77	964,965.19
Bond	634,814.53	104,254.66	739,069.19	889,172.03	146,026.97	1,035,199.00	1,774,268.19
Boone	1,660,128.38	272,802.59	1,932,930.97	2,508,904.81	411,871.43	2,920,776.24	4,853,707.21
Brown	352,885.97	57,953.91	410,839.88	247,789.22	40,693.91	288,483.13	699,323.01
Bureau	809,658.66	132,969.06	942,627.72	2,258,797.65	370,957.97	2,629,755.62	3,572,383.34
Calhoun	288,497.04	47,379.42	335,876.46	150,903.19	24,782.33	175,685.52	511,561.98
Carroll	586,155.51	96,263.44	682,418.95	854,946.63	140,406.37	995,353.00	1,677,771.95
Cass	321,253.29	52,758.92	374,012.21	862,379.58	141,627.13	1,004,006.71	1,378,018.92
Champaign	2,815,406.74	462,502.70	3,277,909.44	13,516,606.62	2,218,425.78	15,735,032.40	19,012,941.84
Christian	910,088.12	149,462.43	1,059,550.55	2,147,046.70	352,605.66	2,499,652.36	3,559,202.91
Clark	725,477.63	119,144.13	844,621.76	744,491.66	122,266.62	866,758.28	1,711,380.04
Clay	564,029.88	92,629.77	656,659.65	694,363.22	114,033.98	808,397.20	1,465,056.85
Clinton	1,159,087.56	190,355.23	1,349,442.79	1,914,295.68	314,381.31	2,228,676.99	3,578,119.78
Coles	963,500.71	158,234.32	1,121,735.03	3,634,129.52	596,827.67	4,230,957.19	5,352,692.22
Cook	8,776,171.50	1,441,309.58	10,217,481.08	459,246,342.21	34,313,524.64	493,559,866.85	503,777,347.93
Crawford	822,709.28	135,112.32	957,821.60	944,918.39	155,182.28	1,100,100.67	2,057,922.27
Cumberland	558,930.63	91,792.35	650,722.98	413,644.74	67,932.02	481,576.76	1,132,299.74
DeKalb	1,339,030.94	219,907.11	1,558,938.05	7,456,623.91	1,224,162.72	8,680,786.63	10,239,724.68
DeWitt	445,364.08	73,141.45	518,505.53	1,006,455.12	165,288.36	1,171,743.48	1,690,249.01
Douglas	537,237.20	88,229.65	625,466.85	1,184,583.36	194,541.97	1,379,125.33	2,004,592.18
DuPage	8,613,640.00	1,414,690.19	10,028,330.19	71,739,432.73	11,781,310.31	83,520,743.04	93,549,073.23
Edgar	614,676.79	100,947.45	715,624.24	1,088,302.49	178,729.99	1,267,032.48	1,982,656.72
Edwards	250,814.37	41,190.83	292,005.20	351,675.69	57,754.95	409,430.64	701,435.84
Effingham	1,281,556.21	210,468.10	1,492,024.31	1,679,816.48	275,873.39	1,955,689.87	3,447,714.18
Fayette	911,730.23	149,732.11	1,061,462.34	972,575.34	159,724.33	1,132,299.67	2,193,762.01
Ford	314,425.46	51,637.59	366,063.05	916,396.93	150,498.11	1,066,895.04	1,432,958.09
Franklin	1,053,645.26	173,038.62	1,226,683.88	2,320,853.64	381,149.66	2,702,003.30	3,928,687.18
Fulton	835,500.65	137,213.03	972,713.68	2,470,373.98	405,704.99	2,876,078.97	3,848,792.65
Gallatin	192,648.24	31,638.29	224,286.53	364,380.59	59,841.36	424,221.95	648,508.48
Greene	430,066.31	70,629.13	500,695.44	845,698.69	138,887.46	984,586.15	1,485,281.59
Grundy	964,797.22	158,488.53	1,123,285.75	2,845,539.73	466,133.33	3,311,673.06	4,434,958.81
Hamilton	420,386.36	69,039.41	489,425.77	324,710.21	53,326.44	378,036.65	867,462.42
Hancock	577,771.99	94,886.62	672,658.61	1,161,593.20	190,766.05	1,352,359.25	2,025,017.86
Hardin	250,036.52	41,063.09	291,099.61	164,818.25	27,067.73	191,885.98	482,985.59
Henderson	344,761.74	56,619.69	401,381.43	365,071.92	59,954.77	425,026.69	826,408.12
Henry	1,307,916.81	214,797.26	1,522,714.07	3,101,645.38	509,378.11	3,611,023.49	5,133,737.56
Iroquois	1,011,209.03	166,069.37	1,177,278.40	1,696,928.64	278,683.12	1,975,611.76	3,152,890.16
Jackson	1,705,572.62	280,103.72	1,985,676.34	3,456,865.21	567,715.52	4,024,580.73	6,010,257.07
Jasper	528,853.64	86,852.85	615,706.49	345,539.25	56,747.07	402,286.32	1,017,992.81
Jefferson	1,551,644.12	254,824.26	1,806,468.38	1,909,369.57	313,572.56	2,222,942.13	4,029,410.51
Jersey	1,010,085.47	165,884.86	1,175,970.33	862,638.74	141,669.58	1,004,308.32	2,180,278.65
JoDaviess	929,880.18	152,712.84	1,082,593.02	996,515.74	163,655.83	1,160,171.57	2,242,764.59
Johnson	848,724.15	139,384.72	988,108.87	264,296.84	43,404.73	307,701.57	1,295,810.44
Kane	4,228,311.64	694,402.14	4,922,713.78	35,679,458.97	5,859,199.41	41,538,658.38	46,461,372.16
Kankakee	2,455,769.48	403,634.18	2,859,403.66	7,014,786.29	1,151,853.04	8,166,639.33	11,026,042.99
Kendall	1,966,282.41	322,944.94	2,289,227.35	6,487,791.72	1,060,418.66	7,548,210.38	9,837,437.73
Knox	831,006.40	136,474.93	967,481.33	3,994,793.67	656,058.50	4,650,852.17	5,618,333.50
Lake	7,073,509.28	1,161,694.49	8,235,203.77	52,755,131.24	8,661,051.91	61,416,183.15	69,651,386.92
LaSalle	2,717,732.42	446,329.28	3,164,061.70	6,922,601.34	1,136,720.50	8,059,321.84	11,223,383.54
Lawrence	569,388.45	93,509.81	662,898.26	915,964.96	150,427.32	1,066,392.28	1,729,290.54
Lee	1,101,612.85	180,916.27	1,282,529.12	2,015,157.47	330,945.82	2,346,103.29	3,628,632.41

# Disbursements to Local Governments

**Table 77: 2009 Population-based Distributions of Tax Revenues Shared With Local Governments**

County	Unincorporated			Incorporated			Total for County
	Income Tax	Local Use Tax	Total	Income Tax	Local Use Tax	Total	
Livingston	\$1,081,647.98	\$177,637.46	\$1,259,285.44	\$2,347,646.37	\$385,549.86	\$2,733,196.23	\$3,992,481.67
Logan	831,870.67	136,616.91	968,487.58	1,863,216.87	305,992.86	2,169,209.73	3,137,697.31
Macon	1,298,928.28	213,321.08	1,512,249.36	8,676,233.15	1,424,959.88	10,101,193.03	11,613,442.39
Macoupin	1,402,123.45	230,268.69	1,632,392.14	2,866,473.66	470,755.50	3,337,229.16	4,969,621.30
Madison	4,659,670.82	765,290.81	5,424,961.63	18,579,057.45	3,050,491.90	21,629,549.35	27,054,510.98
Marion	1,220,883.69	200,503.94	1,421,387.63	2,382,390.49	391,255.87	2,773,646.36	4,195,033.99
Marshall	405,780.02	66,640.62	472,420.64	733,342.12	120,435.26	853,777.38	1,326,198.02
Mason	541,904.30	88,996.13	630,900.43	844,229.42	138,646.14	982,875.56	1,613,775.99
Massac	623,665.30	102,423.60	726,088.90	686,671.34	112,770.90	799,442.24	1,525,531.14
McDonough	604,391.83	99,258.37	703,650.20	2,368,735.11	389,013.50	2,757,748.61	3,461,398.81
McHenry	5,670,846.14	931,451.59	6,602,297.73	20,299,026.69	3,330,485.86	23,629,512.55	30,231,810.28
McLean	1,748,354.54	287,129.75	2,035,484.29	12,615,826.14	2,071,878.12	14,687,704.26	16,723,188.55
Menard	574,919.85	94,418.22	669,338.07	504,221.40	82,807.30	587,028.70	1,256,366.77
Mercer	662,039.42	108,725.75	770,765.17	803,521.58	131,960.62	935,482.20	1,706,247.37
Monroe	868,948.32	142,706.09	1,011,654.41	1,875,662.92	308,037.14	2,183,700.06	3,195,354.47
Montgomery	871,627.61	143,146.10	1,014,773.71	1,784,566.77	293,075.87	2,077,642.64	3,092,416.35
Morgan	701,882.77	115,269.14	817,151.91	2,462,768.91	404,456.55	2,867,225.46	3,684,377.37
Moultrie	492,121.69	80,820.38	572,942.07	742,676.49	121,968.33	864,644.82	1,437,586.89
Ogle	1,965,202.72	322,742.40	2,287,945.12	2,600,967.37	427,152.55	3,028,119.92	5,316,065.04
Peoria	3,151,169.49	517,512.03	3,668,681.52	13,441,820.10	2,207,530.35	15,649,350.45	19,318,031.97
Perry	776,729.53	127,561.14	904,290.67	1,219,241.29	200,233.97	1,419,475.26	2,323,765.93
Piatt	442,771.24	72,715.64	515,486.88	971,970.24	159,624.92	1,131,595.16	1,647,082.04
Pike	514,160.87	84,439.83	598,600.70	987,872.38	162,235.97	1,150,108.35	1,748,709.05
Pope	305,436.94	50,161.41	355,598.35	75,970.21	12,476.40	88,446.61	444,044.96
Pulaski	288,237.76	47,336.84	335,574.60	346,835.63	56,959.96	403,795.59	739,370.19
Putnam	227,219.49	37,315.88	264,535.37	298,781.69	49,068.17	347,849.86	612,385.23
Randolph	862,034.10	141,570.59	1,003,604.69	2,067,273.53	339,504.65	2,406,778.18	3,410,382.87
Richland	527,557.23	86,639.92	614,197.15	868,170.25	142,578.12	1,010,748.37	1,624,945.52
Rock Island	1,694,941.96	278,357.84	1,973,299.80	11,261,584.15	1,849,473.18	13,111,057.33	15,084,357.13
Saline	769,901.70	126,439.82	896,341.52	1,540,580.94	253,007.08	1,793,588.02	2,689,929.54
Sangamon	3,200,606.39	525,630.99	3,726,237.38	13,813,200.96	2,268,520.95	16,081,721.91	19,807,959.29
Schuyler	307,079.07	50,431.11	357,510.18	314,252.42	51,609.03	365,861.45	723,371.63
Scott	187,116.86	30,729.88	217,846.74	291,435.28	47,861.63	339,296.91	557,143.65
Shelby	905,161.72	148,653.37	1,053,815.09	1,073,436.67	176,288.41	1,249,725.08	2,303,540.17
St. Clair	4,927,780.04	809,282.81	5,737,062.85	18,914,121.54	3,106,074.15	22,020,195.69	27,757,258.54
Stark	215,551.69	35,399.71	250,951.40	331,710.87	54,476.22	386,187.09	637,138.49
Stephenson	1,291,236.17	212,057.82	1,503,293.99	2,941,926.43	483,147.84	3,425,074.27	4,928,368.26
Tazewell	2,155,863.17	354,054.30	2,509,917.47	9,266,304.33	1,521,791.10	10,788,095.43	13,298,012.90
Union	770,765.98	126,581.76	897,347.74	810,263.33	133,068.08	943,331.41	1,840,679.15
Vermilion	2,010,577.49	330,194.23	2,340,771.72	5,243,852.60	861,189.45	6,105,042.05	8,445,813.77
Wabash	335,168.24	55,044.14	390,212.38	782,952.17	128,582.90	911,535.07	1,301,747.45
Warren	540,089.32	88,698.06	628,787.38	1,079,141.35	177,225.56	1,256,366.91	1,885,154.29
Washington	596,008.31	97,881.54	693,889.85	713,204.04	117,127.81	830,331.85	1,524,221.70
Wayne	773,877.40	127,092.74	900,970.14	708,450.80	116,347.41	824,798.21	1,725,768.35
White	502,838.79	82,580.45	585,419.24	825,647.34	135,594.36	961,241.70	1,546,660.94
Whiteside	1,823,547.03	299,478.49	2,123,025.52	3,418,404.63	561,399.21	3,979,803.84	6,102,829.36
Will	7,564,397.15	1,242,760.63	8,807,157.78	47,521,520.09	7,795,820.64	55,317,340.73	64,124,498.51
Williamson	1,629,083.72	267,542.04	1,896,625.76	3,756,511.24	616,925.75	4,373,436.99	6,270,062.75
Winnebago	5,309,279.86	871,935.44	6,181,215.30	19,641,828.61	3,225,749.05	22,867,577.66	29,048,792.96
Woodford	1,266,085.58	207,927.38	1,474,012.96	1,927,691.99	316,581.31	2,244,273.30	3,718,286.26
<b>Total</b>	<b>\$145,366,350.29</b>	<b>\$23,874,749.84</b>	<b>\$169,241,100.13</b>	<b>\$972,827,325.62</b>	<b>\$118,633,418.49</b>	<b>\$1,091,460,744.11</b>	<b>\$1,260,701,844.24</b>

# 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: 2008 Municipal and County 1 Percent Share State Sales Taxes**

County	Unincorporated	Incorporated	Total	County	Unincorporated	Incorporated	Total
Adams	\$564,542.26	\$8,449,644.88	\$9,014,187.14	Livingston	\$355,773.37	\$4,081,725.56	\$4,437,498.93
Alexander	56,415.03	215,731.69	272,146.72	Logan	136,984.49	2,620,836.90	2,757,821.39
Bond	92,112.71	1,117,560.06	1,209,672.77	Macon	384,928.05	14,287,873.30	14,672,801.35
Boone	945,406.08	3,920,528.98	4,865,935.06	Macoupin	516,189.87	3,164,108.67	3,680,298.54
Brown	76,113.63	293,863.33	369,976.96	Madison	863,200.35	30,628,960.46	31,492,160.81
Bureau	251,866.40	2,615,968.67	2,867,835.07	Marion	179,641.74	3,396,299.88	3,575,941.62
Calhoun	83,886.05	211,029.60	294,915.65	Marshall	124,890.82	721,883.61	846,774.43
Carroll	282,052.10	1,062,792.21	1,344,844.31	Mason	51,355.20	1,252,176.10	1,303,531.30
Cass	78,382.59	1,093,509.89	1,171,892.48	Massac	113,361.20	853,185.28	966,546.48
Champaign	1,040,397.07	23,947,084.53	24,987,481.60	McDonough	122,522.21	3,131,543.34	3,254,065.55
Christian	325,983.80	3,253,260.17	3,579,243.97	McHenry	2,126,275.37	34,753,574.50	36,879,849.87
Clark	134,926.57	1,146,142.22	1,281,068.79	McLean	612,454.35	22,193,634.67	22,806,089.02
Clay	127,164.69	1,090,093.66	1,217,258.35	Menard	106,465.56	454,703.96	561,169.52
Clinton	456,411.99	3,467,487.20	3,923,899.19	Mercer	136,558.72	773,540.78	910,099.50
Coles	269,507.61	6,435,772.81	6,705,280.42	Monroe	258,298.60	3,344,197.85	3,602,496.45
Cook	4,627,183.87	606,444,006.41	611,071,190.28	Montgomery	123,532.66	3,346,029.47	3,469,562.13
Crawford	190,415.96	1,586,744.50	1,777,160.46	Morgan	121,814.18	3,824,058.37	3,945,872.55
Cumberland	24,760.29	416,601.00	441,361.29	Moultrie	355,776.04	873,575.89	1,229,351.93
DeKalb	404,026.92	22,635,889.67	23,039,916.59	Ogle	463,801.82	3,753,629.92	4,217,431.74
DeWitt	159,638.92	1,590,641.12	1,750,280.04	Peoria	1,280,401.62	25,269,981.26	26,550,382.88
Douglas	355,646.70	1,829,106.06	2,184,752.76	Perry	61,627.70	1,413,494.38	1,475,122.08
DuPage	4,550,899.37	175,968,391.20	180,519,290.57	Piatt	48,099.01	1,103,488.54	1,151,587.55
Edgar	117,875.74	1,494,110.80	1,611,986.54	Pike	114,540.15	1,256,712.60	1,371,252.75
Edwards	106,179.26	418,902.80	525,082.06	Pope	35,291.77	91,016.86	126,308.63
Effingham	275,153.67	7,195,611.82	7,470,765.49	Pulaski	47,205.86	240,244.31	287,450.17
Fayette	196,181.98	1,882,425.33	2,078,607.31	Putnam	65,676.49	3,951,409.40	4,017,085.89
Ford	91,592.08	1,171,285.67	1,262,877.75	Randolph	1,941,398.88	3,030,703.62	4,972,102.50
Franklin	275,769.21	3,174,525.58	3,450,294.79	Richland	100,861.00	1,589,864.71	1,690,725.71
Fulton	213,314.81	2,758,861.12	2,972,175.93	Rock Island	603,136.62	16,987,375.66	17,590,512.28
Gallatin	40,700.74	167,363.86	208,064.60	Saline	136,716.49	2,351,191.24	2,487,907.73
Greene	60,130.82	749,755.63	809,886.45	Sangamon	2,021,353.92	27,281,755.64	29,303,109.56
Grundy	451,355.84	15,544,724.76	15,996,080.60	Schuyler	41,304.74	383,114.49	424,419.23
Hamilton	99,205.91	334,583.12	433,789.03	Scott	45,331.46	190,595.56	235,927.02
Hancock	145,093.82	972,782.22	1,117,876.04	Shelby	197,850.18	1,210,143.80	1,407,993.98
Hardin	57,634.19	114,810.10	172,444.29	St. Clair	1,221,401.21	30,627,998.81	31,849,400.02
Henderson	87,470.33	210,217.43	297,687.76	Stark	71,148.78	408,053.84	479,202.62
Henry	203,750.51	5,070,572.86	5,274,323.37	Stephenson	450,130.65	4,518,955.76	4,969,086.41
Iroquois	123,292.65	3,121,731.89	3,245,024.54	Tazewell	514,563.66	17,503,287.94	18,017,851.60
Jackson	395,479.87	7,196,606.71	7,592,086.58	Union	123,988.29	1,352,288.19	1,476,276.48
Jasper	126,443.92	697,950.32	824,394.24	Vermilion	438,643.19	7,264,085.97	7,702,729.16
Jefferson	639,856.43	5,106,472.64	5,746,329.07	Wabash	71,653.41	977,912.90	1,049,566.31
Jersey	125,410.63	2,230,930.47	2,356,341.10	Warren	187,766.07	1,161,272.12	1,349,038.19
JoDaviess	353,136.64	2,347,733.29	2,700,869.93	Washington	145,175.20	1,421,695.31	1,566,870.51
Johnson	127,598.32	529,659.25	657,257.57	Wayne	233,136.09	1,345,518.32	1,578,654.41
Kane	2,050,149.56	59,631,713.03	61,681,862.59	White	244,906.52	1,152,823.22	1,397,729.74
Kankakee	791,311.59	35,000,450.96	35,791,762.55	Whiteside	524,702.43	5,761,285.34	6,285,987.77
Kendall	1,062,282.05	10,562,283.57	11,624,565.62	Will	5,682,719.46	71,555,897.24	77,238,616.70
Knox	235,244.27	5,501,171.14	5,736,415.41	Williamson	380,842.60	8,982,068.03	9,362,910.63
Lake	4,019,146.66	108,195,877.44	112,215,024.10	Winnebago	1,199,829.41	39,277,727.51	40,477,556.92
LaSalle	956,302.11	14,959,544.29	15,915,846.40	Woodford	361,738.29	2,495,334.93	2,857,073.22
Lawrence	355,836.95	762,297.45	1,118,134.40	<b>Total</b>	<b>\$ 55,131.919</b>	<b>\$ 1,588,407,436</b>	<b>\$ 1,643,539,355</b>
Lee	504,312.09	2,897,794.14	3,402,106.23				

# Disbursements to Local Governments

**Table 78: 2009 Municipal and County 1 Percent Share State Sales Taxes**

County	Unincorporated	Incorporated	Total	County	Unincorporated	Incorporated	Total
Adams	\$538,450.21	\$8,692,325.17	\$9,230,775.38	Livingston	\$402,248.02	\$3,956,958.70	\$4,359,206.72
Alexander	56,539.21	202,632.59	259,171.80	Logan	209,096.35	2,622,677.82	2,831,774.17
Bond	85,103.77	1,029,013.43	1,114,117.20	Macon	324,815.90	14,470,657.30	14,795,473.20
Boone	772,466.57	3,737,209.04	4,509,675.61	Macoupin	272,068.80	3,056,547.35	3,328,616.15
Brown	79,444.42	274,148.08	353,592.50	Madison	792,038.55	30,248,623.79	31,040,662.34
Bureau	286,414.29	2,454,213.62	2,740,627.91	Marion	209,773.09	3,353,021.73	3,562,794.82
Calhoun	76,382.01	196,021.32	272,403.33	Marshall	120,349.75	706,849.26	827,199.01
Carroll	112,707.54	1,333,462.55	1,446,170.09	Mason	73,721.77	1,496,859.53	1,570,581.30
Cass	101,364.66	1,065,181.95	1,166,546.61	Massac	89,725.33	795,222.25	884,947.58
Champaign	1,121,408.30	23,768,245.67	24,889,653.97	McDonough	120,935.35	3,148,460.21	3,269,395.56
Christian	360,851.60	3,296,226.58	3,657,078.18	McHenry	1,801,333.38	32,998,400.92	34,799,734.30
Clark	177,805.42	1,238,440.31	1,416,245.73	McLean	638,522.34	21,948,518.60	22,587,040.94
Clay	128,718.87	1,169,808.50	1,298,527.37	Menard	118,510.97	490,447.80	608,958.77
Clinton	482,779.49	3,399,756.39	3,882,535.88	Mercer	153,397.07	746,410.50	899,807.57
Coles	249,581.08	6,453,081.02	6,702,662.10	Monroe	306,502.06	3,331,170.14	3,637,672.20
Cook	3,320,955.45	570,260,339.97	573,581,295.42	Montgomery	179,592.08	3,406,559.16	3,586,151.24
Crawford	165,890.94	1,670,952.56	1,836,843.50	Morgan	149,340.92	3,918,603.62	4,067,944.54
Cumberland	22,218.27	433,882.26	456,100.53	Moultrie	380,268.63	843,658.14	1,223,926.77
DeKalb	386,896.19	23,948,105.04	24,335,001.23	Ogle	445,747.78	3,592,006.21	4,037,753.99
DeWitt	207,591.07	1,624,887.90	1,832,478.97	Peoria	1,355,988.18	24,839,818.14	26,195,806.32
Douglas	331,308.69	1,839,194.75	2,170,503.44	Perry	81,143.87	1,474,405.34	1,555,549.21
DuPage	3,876,502.49	163,545,853.52	167,422,356.01	Piatt	46,100.43	1,094,972.96	1,141,073.39
Edgar	111,102.58	1,543,958.50	1,655,061.08	Pike	104,902.33	1,233,170.81	1,338,073.14
Edwards	141,487.92	425,502.43	566,990.35	Pope	59,060.83	87,985.48	147,046.31
Effingham	310,503.48	6,803,867.94	7,114,371.42	Pulaski	59,124.42	201,376.05	260,500.47
Fayette	199,302.19	1,989,343.13	2,188,645.32	Putnam	70,323.35	1,697,019.70	1,767,343.05
Ford	103,712.79	1,195,458.15	1,299,170.94	Randolph	2,004,146.44	3,038,063.88	5,042,210.32
Franklin	262,909.06	3,191,078.12	3,453,987.18	Richland	117,078.11	1,581,339.93	1,698,418.04
Fulton	209,941.94	2,749,382.31	2,959,324.25	Rock Island	496,761.68	17,120,895.50	17,617,657.18
Gallatin	41,163.39	206,159.73	247,323.12	Saline	172,076.60	2,506,670.54	2,678,747.14
Greene	80,196.68	744,546.54	824,743.22	Sangamon	1,829,005.12	27,009,068.96	28,838,074.08
Grundy	452,624.92	16,417,594.74	16,870,219.66	Schuyler	43,765.09	409,736.21	453,501.30
Hamilton	109,492.38	334,693.22	444,185.60	Scott	48,597.32	173,312.30	221,909.62
Hancock	147,528.56	918,635.05	1,066,163.61	Shelby	172,085.30	1,203,913.68	1,375,998.98
Hardin	82,833.94	109,229.56	192,063.50	St. Clair	1,135,291.39	29,677,692.25	30,812,983.64
Henderson	66,073.64	199,467.02	265,540.66	Stark	105,287.34	378,967.69	484,255.03
Henry	252,206.55	4,820,469.77	5,072,676.32	Stephenson	415,428.31	4,516,194.98	4,931,623.29
Iroquois	122,017.49	3,008,291.10	3,130,308.59	Tazewell	500,664.65	17,540,525.45	18,041,190.10
Jackson	549,232.99	7,177,930.79	7,727,163.78	Union	125,390.07	1,344,232.47	1,469,622.54
Jasper	93,489.39	723,585.78	817,075.17	Vermilion	526,962.54	7,239,113.87	7,766,076.41
Jefferson	618,267.74	4,968,720.67	5,586,988.41	Wabash	82,078.36	972,677.58	1,054,755.94
Jersey	134,308.87	2,169,387.45	2,303,696.32	Warren	204,444.67	1,214,333.83	1,418,778.50
JoDaviess	387,382.76	2,325,715.00	2,713,097.76	Washington	188,576.73	1,318,718.15	1,507,294.88
Johnson	116,203.42	517,349.40	633,552.82	Wayne	255,314.66	1,394,941.36	1,650,256.02
Kane	1,776,265.73	55,453,549.09	57,229,814.82	White	263,079.63	1,169,016.47	1,432,096.10
Kankakee	994,232.61	34,207,498.16	35,201,730.77	Whiteside	553,552.61	5,714,422.62	6,267,975.23
Kendall	1,316,759.71	10,759,062.05	12,075,821.76	Will	4,461,845.69	69,459,339.36	73,921,185.05
Knox	243,060.75	5,583,654.02	5,826,714.77	Williamson	383,100.85	9,487,197.67	9,870,298.52
Lake	3,518,021.91	100,741,420.25	104,259,442.16	Winnebago	1,063,961.86	36,719,093.65	37,783,055.51
LaSalle	822,006.83	14,310,812.60	15,132,819.43	Woodford	360,000.62	2,350,381.83	2,710,382.45
Lawrence	387,046.48	875,437.29	1,262,483.77	<b>Total</b>	<b>\$ 51,083,867</b>	<b>\$ 1,518,316,057</b>	<b>\$ 1,569,399,924</b>
Lee	419,982.14	2,911,023.17	3,331,005.31				

# Disbursements to Local Governments

**Table 79: Countywide Share of State Sales Taxes**

County	2008 Amount	2009 Amount	County	2008 Amount	2009 Amount
Adams	\$1,900,609.98	\$1,926,756.78	Macon	3,052,317.53	3,031,988.58
Alexander	57,091.39	53,536.26	Macoupin	777,021.26	684,452.01
Bond	261,467.96	234,538.30	Madison	6,368,078.43	6,186,090.47
Boone	1,018,486.75	927,212.25	Marion	743,811.79	735,903.53
Brown	70,777.17	66,023.18	Marshall	170,359.18	166,995.67
Bureau	587,841.38	558,919.80	Mason	278,936.53	345,128.95
Calhoun	59,927.04	54,661.99	Massac	193,182.31	172,283.80
Carroll	298,534.57	327,907.64	McDonough	643,276.09	640,342.70
Cass	233,973.24	234,571.30	McHenry	7,441,181.56	6,822,060.53
Champaign	5,073,346.54	5,010,361.20	McLean	4,800,301.49	4,701,905.43
Christian	719,450.51	731,327.83	Menard	116,263.73	124,633.36
Clark	262,592.38	290,090.85	Mercer	193,996.49	189,642.24
Clay	244,643.46	270,621.76	Monroe	696,900.75	702,584.47
Clinton	810,883.40	795,610.29	Montgomery	710,008.58	728,824.21
Coles	1,375,280.15	1,366,837.06	Morgan	\$795,989.38	\$811,011.15
Cook*	0.00	0.00	Moultrie	256,864.51	253,571.82
Crawford	362,517.52	370,669.18	Ogle	884,233.65	831,741.29
Cumberland	94,338.86	97,843.23	Peoria	5,561,415.04	5,412,763.78
DeKalb	5,275,211.04	5,577,710.69	Perry	284,281.79	302,666.78
DeWitt	364,487.31	384,925.26	Piatt	235,664.94	234,819.73
Douglas	477,828.99	471,480.08	Pike	277,604.44	268,150.72
DuPage	38,830,802.58	35,251,709.22	Pope	24,750.45	36,312.77
Edgar	318,161.04	322,456.23	Pulaski	59,959.79	52,694.28
Edwards	113,137.69	123,859.82	Putnam	991,354.59	458,090.70
Effingham	1,625,147.01	1,532,801.08	Randolph	1,082,570.01	1,097,983.64
Fayette	422,347.73	446,188.43	Richland	331,757.48	338,725.42
Ford	256,986.51	263,633.34	Rock Island	3,581,923.54	3,561,288.03
Franklin	682,148.96	677,189.09	Saline	480,239.24	514,938.85
Fulton	584,997.43	574,851.35	Sangamon	6,089,639.02	5,924,954.15
Gallatin	47,276.62	55,057.53	Schuyler	80,452.05	87,298.67
Greene	158,147.01	162,120.64	Scott	51,899.27	50,021.54
Grundy	3,544,485.08	3,793,888.77	Shelby	285,634.31	275,568.49
Hamilton	86,773.97	90,421.30	St. Clair	6,790,436.49	6,446,529.51
Hancock	242,313.10	231,547.31	Stark	113,918.70	115,127.49
Hardin	\$32,709.10	\$38,339.29	Stephenson	986,869.23	995,926.01
Henderson	67,224.47	59,185.96	Tazewell	3,693,370.69	3,648,867.19
Henry	1,102,485.19	1,059,271.73	Union	272,975.29	268,639.25
Iroquois	710,410.79	681,154.58	Vermilion	1,544,191.48	1,557,210.85
Jackson	1,584,646.55	1,593,038.81	Wabash	218,884.71	221,913.44
Jasper	178,011.00	174,879.92	Warren	279,737.83	285,242.21
Jefferson	1,211,692.46	1,169,795.11	Washington	351,604.23	335,474.87
Jersey	457,489.34	442,745.76	Wayne	322,477.68	336,538.90
JoDaviess	581,758.72	582,267.78	White	286,820.63	294,849.91
Johnson	140,842.63	126,598.98	Whiteside	1,289,480.51	1,279,069.13
Kane	12,814,845.40	11,634,537.35	Will	16,173,358.79	15,208,159.71
Kankakee	7,951,974.84	7,361,790.20	Williamson	1,950,391.98	2,001,930.36
Kendall	2,272,550.24	2,332,925.14	Winnebago	8,452,755.46	7,751,127.49
Knox	1,159,586.27	1,174,406.60	Woodford	618,568.60	581,770.07
Lake	23,705,188.60	21,612,365.38	<b>Total</b>	<b>\$ 217,023,272</b>	<b>\$ 205,878,740</b>
LaSalle	3,343,571.41	3,124,984.57			
Lawrence	236,428.40	259,715.97			
Lee	690,487.89	661,158.97			
Livingston	908,545.77	903,219.50			
Logan	523,096.75	535,215.16			

\* 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: 2008 Replacement Tax Payments by Type of District**

District type	Statewide		Cook County		Collar counties		Rest of state	
	Total	Percent	Total	Percent	Total	Percent	Total	Percent
County	\$135,468,212	8.68%	\$60,649,511	7.54%	\$15,218,128	7.82%	\$59,600,574	10.61%
Municipality	\$316,469,539	20.28%	\$213,025,728	26.48%	\$23,060,538	11.85%	\$80,383,274	14.31%
Township	\$28,154,988	1.80%	\$6,886,635	0.86%	\$4,916,333	2.53%	\$16,352,020	2.91%
Park	\$83,303,608	5.34%	\$61,531,050	7.65%	\$8,314,514	4.27%	\$13,458,044	2.40%
Sanitary	\$58,926,480	3.78%	\$46,489,439	5.78%	\$4,344,046	2.23%	\$8,092,995	1.44%
Fire Protection	\$11,155,093	0.71%	\$2,022,775	0.25%	\$3,942,713	2.03%	\$5,189,604	0.92%
Public Health	\$674,779	0.04%	\$348,314	0.04%	\$0	0.00%	\$326,465	0.06%
Hospital	\$1,699,003	0.11%	\$0	0.00%	\$0	0.00%	\$1,699,003	0.30%
T. B. Sanitarium	\$128,019	0.01%	\$121,820	0.02%	\$0	0.00%	\$6,200	0.00%
Mosquito Abatement	\$692,488	0.04%	\$577,781	0.07%	\$48,358	0.02%	\$66,350	0.01%
Airport Authority	\$3,553,976	0.23%	\$0	0.00%	\$67,315	0.03%	\$3,486,661	0.62%
Public Library	\$3,820,246	0.24%	\$1,699,911	0.21%	\$1,228,248	0.63%	\$892,087	0.16%
Water Authority	\$20,276	0.00%	\$0	0.00%	\$0	0.00%	\$20,276	0.00%
Cemetery	\$31,119	0.00%	\$0	0.00%	\$647	0.00%	\$30,472	0.01%
Forest Preserve	\$14,365,333	0.92%	\$9,229,814	1.15%	\$3,876,242	1.99%	\$1,259,278	0.22%
Street Lighting	\$6,029	0.00%	\$1,044	0.00%	\$1,261	0.00%	\$3,725	0.00%
Mass Transit	\$911,706	0.06%	\$0	0.00%	\$0	0.00%	\$911,706	0.16%
River Conservation	\$284,430	0.02%	\$31,367	0.00%	\$0	0.00%	\$253,063	0.05%
Soil and Water Cons	\$1,773	0.00%	\$0	0.00%	\$0	0.00%	\$1,773	0.00%
Conservation	\$810,972	0.05%	\$0	0.00%	\$216,938	0.11%	\$594,034	0.11%
Junior College	\$56,577,705	3.63%	\$24,472,052	3.04%	\$7,535,829	3.87%	\$24,569,824	4.37%
Road District	\$27,702,004	1.78%	\$2,659,895	0.33%	\$4,711,181	2.42%	\$20,330,928	3.62%
School (K-12)	\$815,896,431	52.28%	\$374,684,579	46.58%	\$117,076,863	60.18%	\$324,134,989	57.71%
<b>Total</b>	<b>\$1,560,654,210</b>	<b>100.00%</b>	<b>\$804,431,713</b>	<b>100.00%</b>	<b>\$194,559,153</b>	<b>99.98%</b>	<b>\$561,663,344</b>	<b>99.99%</b>

**Table 80: 2009 Replacement Tax Payments by Type of District**

District type	Statewide		Cook County		Collar counties		Rest of state	
	Total	Percent	Total	Percent	Total	Percent	Total	Percent
County	\$118,865,426	8.69%	\$53,275,377.38	7.55%	\$13,341,019	7.82%	\$52,249,029	10.61%
Municipality	\$277,434,012	20.28%	186,749,671.03	26.48%	\$20,216,092	11.85%	\$70,468,248	14.31%
Township	\$24,682,158	1.80%	6,037,189.80	0.86%	\$4,309,919	2.53%	\$14,335,050	2.91%
Park	\$73,028,369	5.34%	53,941,387.47	7.65%	\$7,288,945	4.27%	\$11,798,037	2.40%
Sanitary	\$51,658,083	3.78%	40,755,112.48	5.78%	\$3,808,221	2.23%	\$7,094,749	1.44%
Fire Protection	\$9,779,147	0.71%	1,773,272.34	0.25%	\$3,456,392	2.03%	\$4,549,483	0.92%
Public Health	\$591,547	0.04%	305,350.14	0.04%	\$0	0.00%	\$286,197	0.06%
Hospital	\$1,489,437	0.11%	0	0.00%	\$0	0.00%	\$1,489,437	0.30%
T. B. Sanitarium	\$5,435	0.00%	0	0.00%	\$0	0.00%	\$5,435	0.00%
Mosquito Abatement	\$607,072	0.04%	506,513.10	0.07%	\$42,393	0.02%	\$58,166	0.01%
Airport Authority	\$3,115,604	0.23%	0	0.00%	\$59,012	0.03%	\$3,056,592	0.62%
Public Library	\$3,349,031	0.24%	1,490,232.09	0.21%	\$1,076,748	0.63%	\$782,051	0.16%
Water Authority	\$17,775	0.00%	0	0.00%	\$0	0.00%	\$17,775	0.00%
Cemetery	\$27,281	0.00%	0	0.00%	\$568	0.00%	\$26,713	0.01%
Forest Preserve	\$12,593,414	0.92%	8,091,344.99	1.15%	\$3,398,120	1.99%	\$1,103,950	0.22%
Street Lighting	\$5,286	0.00%	915.11	0.00%	\$1,105	0.00%	\$3,265	0.00%
Mass Transit	\$799,249	0.06%	0	0.00%	\$0	0.00%	\$799,249	0.16%
River Conservation	\$249,346	0.02%	27,497.90	0.00%	\$0	0.00%	\$221,848	0.05%
Soil and Water Cons	\$1,555	0.00%	0	0.00%	\$0	0.00%	\$1,555	0.00%
Conservation	\$710,941	0.05%	0	0.00%	\$190,179	0.11%	\$520,762	0.11%
Junior College	\$49,599,022	3.63%	21,453,500.95	3.04%	\$6,606,308	3.87%	\$21,539,213	4.37%
Road District	\$24,285,048	1.78%	2,331,805.32	0.33%	\$4,130,071	2.42%	\$17,823,171	3.62%
School (K-12)	\$715,258,159	52.28%	328,468,408.50	46.58%	\$102,635,799	60.18%	\$284,153,952	57.71%
<b>Total</b>	<b>\$1,368,152,397</b>	<b>100.00%</b>	<b>\$705,207,578.60</b>	<b>99.99%</b>	<b>\$170,560,890</b>	<b>99.98%</b>	<b>\$492,383,928</b>	<b>99.99%</b>

**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	2008 Amount	2009 Amount	County	2008 Amount	2009 Amount
Adams	\$12,966,121	\$11,366,790	Livingston	\$5,046,636	\$4,424,149
Alexander	\$913,025	\$800,406	Logan	\$3,146,028	\$2,757,975
Bond	\$966,175	\$847,001	Macon	\$10,789,232	\$9,458,414
Boone	\$4,871,315	\$4,270,453	Macoupin	\$2,208,176	\$1,935,804
Brown	\$293,800	\$257,561	Madison	\$45,672,250	\$40,038,721
Bureau	\$2,945,752	\$2,582,403	Marion	\$5,982,286	\$5,244,389
Calhoun	\$127,924	\$112,145	Marshall	\$1,147,170	\$1,005,670
Carroll	\$1,407,769	\$1,234,125	Mason	\$3,249,402	\$2,848,598
Cass	\$1,063,021	\$931,900	Massac	\$2,439,466	\$2,138,565
Champaign	\$14,555,644	\$12,760,251	McDonough	\$1,662,716	\$1,457,626
Christian	\$3,038,565	\$2,663,767	McHenry	\$12,116,467	\$10,621,938
Clark	\$1,084,759	\$950,958	McLean	\$15,292,796	\$13,406,477
Clay	\$1,264,261	\$1,108,318	Menard	\$626,159	\$548,924
Clinton	\$1,923,165	\$1,685,948	Mercer	\$2,004,060	\$1,756,865
Coles	\$4,786,210	\$4,195,846	Monroe	\$1,494,918	\$1,310,525
Cook*	\$804,431,713	\$705,207,579	Montgomery	\$3,388,251	\$2,970,321
Crawford	\$2,649,455	\$2,322,653	Morgan	\$5,022,414	\$4,402,915
Cumberland	\$572,999	\$502,321	Moultrie	\$661,483	\$579,891
DeKalb	\$6,374,573	\$5,588,289	Ogle	\$5,408,547	\$4,741,420
DeWitt	\$2,481,436	\$2,175,358	Peoria	\$42,599,538	\$37,345,019
Douglas	\$3,485,536	\$3,055,606	Perry	\$2,105,205	\$1,845,534
DuPage	\$51,572,684	\$45,211,354	Piatt	\$12,984,765	\$11,383,135
Edgar	\$1,541,711	\$1,351,546	Pike	\$1,041,753	\$913,256
Edwards	\$390,862	\$342,651	Pope	\$114,543	\$100,415
Effingham	\$2,215,237	\$1,941,994	Pulaski	\$955,720	\$837,835
Fayette	\$1,499,821	\$1,314,823	Putnam	\$4,036,817	\$3,538,888
Ford	\$1,592,396	\$1,395,979	Randolph	\$5,135,390	\$4,501,956
Franklin	\$2,436,729	\$2,136,166	Richland	\$1,923,740	\$1,686,453
Fulton	\$10,976,951	\$9,622,978	Rock Island	\$32,563,885	\$28,547,232
Gallatin	\$644,744	\$565,217	Saline	\$1,565,212	\$1,372,148
Greene	\$659,749	\$578,371	Sangamon	\$19,307,143	\$16,925,668
Grundy	\$5,389,517	\$4,724,737	Schuyler	\$254,674	\$223,261
Hamilton	\$562,790	\$493,372	Scott	\$400,083	\$350,734
Hancock	\$925,412	\$811,266	Shelby	\$1,271,791	\$1,114,919
Hardin	\$547,202	\$479,706	St. Clair	\$24,293,856	\$21,297,285
Henderson	\$408,399	\$358,025	Stark	\$523,488	\$458,917
Henry	\$4,039,868	\$3,541,563	Stephenson	\$4,583,958	\$4,018,541
Iroquois	\$2,168,155	\$1,900,720	Tazewell	\$26,723,915	\$23,427,603
Jackson	\$5,449,094	\$4,776,966	Union	\$1,361,382	\$1,193,460
Jasper	\$1,649,930	\$1,446,416	Vermilion	\$13,103,390	\$11,487,128
Jefferson	\$3,971,835	\$3,481,921	Wabash	\$1,413,912	\$1,239,510
Jersey	\$1,014,326	\$889,212	Warren	\$1,538,464	\$1,348,699
JoDaviess	\$1,723,243	\$1,510,686	Washington	\$1,280,404	\$1,122,470
Johnson	\$1,163,682	\$1,020,145	Wayne	\$1,033,177	\$905,738
Kane	\$30,666,111	\$26,883,542	White	\$1,044,636	\$915,784
Kankakee	\$10,930,347	\$9,582,122	Whiteside	\$11,541,024	\$10,117,475
Kendall	\$5,748,303	\$5,039,268	Will	\$53,335,977	\$46,757,151
Knox	\$5,448,634	\$4,776,562	Williamson	\$3,593,811	\$3,150,525
Lake	\$46,867,915	\$41,086,905	Winnebago	\$58,716,487	\$51,473,992
LaSalle	\$19,555,256	\$17,143,177	Woodford	\$2,767,223	\$2,425,894
Lawrence	\$678,914	\$595,172	<b>Total</b>	<b>\$1,560,654,210</b>	<b>\$1,368,152,397</b>
Lee	\$5,537,360	\$4,854,344			

# 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.

**Table 82: Tax Increment Financing Allocations**

#### FY 2008 Tax Increment Financing Allocations

Sales Tax TIF District	Amount
Aledo	\$2,991.75
Arlington Heights #2	9,490.23
Aurora	451.22
Bartlett	1,319.31
Belleville #3	154,106.69
Bellevue	608.16
Belvidere	1,020.14
Bloomington Market Square	564,515.55
Bourbonnais	694,110.21
Breese	155,174.24
Carbon Cliff	318.79
Champaign #2	1,231.03
Charleston	19.62
Chicago Chatham Ridge	977,426.72
Chicago Edgewater	2,506.21
Chicago Ryan/Garfield	178,603.08
Cicero	2,523,579.76
Collinsville	649,482.46
Creve Coeur	120,463.62
DeKalb	827,921.82
East Peoria #2	68,923.13
East St. Louis	279.56
Effingham	2,308,186.07
Elgin #1	4,311.07
Elgin #2	45,164.46
Elmhurst	158,765.73
Elmwood Park	169,353.17
Galena	6,910.46
Galesburg #1	2,462.07
Galesburg #2	3,619.53
Gardner	3,732.33
Granite City	3,830.43
Havana	3,374.31
Heyworth	1,643.01
Hodgkins	2,856,318.62
Hoffman Estates	1,314.41
Justice	7,180.91
LaGrange	10,603.56

### 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.

#### FY 2008 Tax Increment Financing Allocations

Sales Tax TIF District	Amount
LeRoy	\$196,428.16
Libertyville	5,414.58
Manteno	4,752.47
Mendota	198,380.87
Moline	263,713.36
Morris	452,305.77
Mt. Zion	250.13
Niles Lawrencewood	602,482.80
Oak Park	8,857.55
Oglesby	261,054.89
Pekin #1	194,858.49
Peoria Campustown	151,821.90
Peoria Southtown	70,076.78
River Forest	467,657.58
Rock Island	3,080.03
Rosemont #3	380,385.57
Round Lake Beach	817,895.59
Silvis	219,272.21
Springfield	7,739.32
Sterling	2,550.34
Sullivan	309,742.88
Summit	14,713.54
Tuscola	232,602.91
University Park	495.36
Urbana #2	296,128.67
Warrenville	1,251,879.27
Watseka	550,897.15
Wood River	597,759.04
<b>Total Sales Tax TIFs</b>	<b>\$20,084,510.65</b>

Utility Tax TIF District	Amount
Braidwood Utility TIF	\$88.28
Canton Utility TIF 4A	127.52
University Park Utility TIF	407.07
<b>Total Utility Tax TIFs</b>	<b>\$622.87</b>

<b>Total For All TIF Districts</b>	<b>\$20,085,133.52</b>
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# Disbursements to Local Governments

**Table 82: Tax Increment Financing Allocations**

**FY 2009 Tax Increment Financing Allocations**

<b>Sales Tax TIF District</b>	<b>Amount</b>
Belleville #3	\$38,900.91
Bloomington Market Square	316,294.59
Bourbonnais	685,594.26
Breese	160,883.50
Chicago Chatham Ridge	882,980.06
Chicago Ryan/Garfield	43,249.95
Cicero	2,727,296.81
Collinsville	656,785.58
Creve Coeur	128,895.30
DeKalb	856,643.65
Effingham	2,390,269.64
Elgin #2	47,530.34
Elmhurst	215,883.34
Elmwood Park	174,664.21
Hodgkins	2,905,485.34
Justice	7,327.27
LeRoy	203,482.35
Mendota	186,656.46
Moline	226,009.86
Morris	458,847.51
Niles Lawrencewood	597,248.96

**FY 2009 Tax Increment Financing Allocations**

<b>Sales Tax TIF District</b>	<b>Amount</b>
Oglesby	\$273,412.18
Pekin #1	211,726.07
Peoria Campustown	155,723.59
Peoria Southtown	86,584.68
River Forest	471,552.26
Rosemont #3	405,218.29
Round Lake Beach	831,248.42
Silvis	216,240.74
Sterling	4,075.92
Sullivan	348,339.88
Tuscola	226,365.20
Urbana #2	74,960.90
Warrenville	1,103,270.48
Watseka	541,580.77
Wood River	652,163.65
<b>Total Sales Tax TIFs</b>	<b>\$19,513,392.92</b>
<b>Utility Tax TIF District</b>	<b>Amount</b>
<b>Total Utility Tax TIFs</b>	<b>\$0.00</b>
<b>Total For All TIF Districts</b>	<b>\$19,513,392.92</b>

# 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 82.

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**

#### 2008 Major Enforcement Program Totals

<u>Program Area</u>	<u>Number of cases</u>	<u>Amount collected</u>
Audits	46,022	\$284,833,027
Certificate of Registration Revocation	5,462	\$34,505,474
Comptroller Offsets	12,660	\$26,235,430
Corporate Officer 100 Percent Penalty	254	\$2,309,544
Field Compliance	24,712	\$94,091,185
Levies (Asset and Wage)	17,731	\$13,631,758
License Holds	7,715	\$15,199,180
Liens	16,567	\$2,216,541
Liquor License Programs	5,996	\$44,975,572
Outside Collection Agencies	46,334	\$36,185,505
Payment Agreements	3,245	\$19,395,118
Pub. Of Delinquent Taxpayer Names	18,876	\$2,567,006
Seizure	54	\$451,179
Service and Call Unit	102,273	\$46,017,425

#### 2009 Major Enforcement Program Totals

<u>Program Area</u>	<u>Number of cases</u>	<u>Amount collected</u>
Audits	51,867	\$183,863,342
Certificate of Registration Revocation	5,999	\$29,295,935
Comptroller Offsets	7,902	\$13,258,154
Corporate Officer 100 Percent Penalty	323	\$1,634,650
Field Compliance	31,999	\$119,157,230
Levies (Asset and Wage)	10,753	\$13,467,590
License Holds	8,467	\$10,844,832
Liens	19,693	\$2,800,732
Liquor License Programs	7,202	\$44,520,261
Outside Collection Agencies	48,763	\$28,316,060
Payment Agreements	4,267	\$19,785,890
Pub. Of Delinquent Taxpayer Names	36,419	\$14,997,652
Seizure	112	\$1,102,324
Service and Call Unit	129,823	\$42,114,802

# Legislative Recap for 2008

## Miscellaneous / Tax Administration

### **P.A. 95-0720 FILM TAX CREDIT**

Creates the Film Production Services Tax Credit Act of 2008, which replaces and is intended to be a continuation of the Film Production Services Tax Credit Act (which was repealed on January 1, 2008). Provides that the Film Production Services Tax Credit Act of 2008 is repealed on January 1, 2009. Amends the Illinois Income Tax Act to make a corresponding change. Effective immediately.

### **P.A. 95-0742 CONDOMINIUM ADV COUNCIL-REPORT**

Amends the Condominium Advisory Council Act. Provides that the Condominium Advisory Council shall report its findings and recommendations to the Governor and General Assembly by January 31, 2009 (instead of January 31, 2008). Effective immediately.

### **P.A. 95-0835 COMMON SCH FUND-TRNSFRS-CLAIMS**

Amends the State Finance Act and the School Code. Provides that on or before the 11th and 21st days of each of the months of August through the following June (instead of July), the State Treasurer and the State Comptroller shall transfer from the General Revenue Fund to the Common School Fund and Education Assistance Fund 1/22 (instead of 1/24) of the amount appropriated to the State Board of Education for distribution to all school districts from those Funds. With respect to payments from the Common School Fund, provides that as soon as may be after the 10th and 20th days of each of the months of August through the following June (instead of July), the State Comptroller shall draw his or her warrants upon the State Treasurer as directed by the State Board of Education in an amount equal to 1/22 (instead of 1/24) of the total amount to be distributed to school districts for the fiscal year. Effective July 1, 2008.

### **P.A. 95-0805 LOCAL GOV-WIND FARMS**

Amends the Counties Code, Illinois Municipal Code, School Code and the Public Community College Act. Provides that a municipality or a county may own and operate a wind generation turbine farm, either individually or jointly, that directly or indirectly reduces the energy or other operating costs of the municipality or county. Provides that a county, municipality, school district, or community college district may own and operate a wind generation turbine farm either individually or jointly with another unit of local government, school district, or community college district that is authorized to own and operate a wind generation turbine farm (instead of individually or jointly). Provides that the county, municipality, school district, or community college district may ask for the assistance of the Illinois Power Agency in obtaining financing options for a wind generation turbine farm. Effective immediately.

### **P.A. 95-0716 CNTY CD-LAKE CNTY SEWER**

Amends the Metropolitan Water Reclamation District Act. Expands the territory of the District. Effective immediately.

### **P.A. 95-0825 MWRD-ENLARGE DISTRICT**

Amends the Metropolitan Water Reclamation District Act. Provides that the territory of the District is extended to include certain property in the Village of Hoffman Estates. Effective immediately.

### **P.A. 95-0728 U OF I SCIENTIFIC SURVEYS ACT**

Creates the University of Illinois Scientific Surveys Act. Provides for the University to establish and operate an institute for natural sciences and sustainability containing divisions for the State Natural History Survey, State Water Survey, State Geological Survey, and Waste Management and Research Center (which may also be referred to as the Illinois Sustainable Technology Center). Makes transfers of powers, personnel, and property from the Department of Natural Resources to the University. Amends the State Finance Act to require a transfer of \$15,826,499 from GRF to the University of Illinois Income Fund. Amends numerous other Acts to make conforming changes. Effective July 1, 2008 for purposes of the transfer of funds with the remaining provisions effective upon the transfer of funds being made.

### **P.A. 95-0749 ALT FUELS-WEB INFORMATION**

Creates the Promote Illinois Ethanol and Biodiesel Act. Provides that each state agency that maintains an Internet web site may, subject to appropriation, (instead of must) include hypertext links to web sites containing information on ethanol and biodiesel fuels. Provides that the web sites of the following entities may be linked on state agency web sites: (i) Illinois agricultural or health related organizations; and (ii) national agricultural, renewable fuel, or health related organizations (instead of (i) the National Ethanol Vehicle Coalition; and (ii) the National Biodiesel Board). Effective immediately.

## Income Tax

### **P.A. 95-0940 HEALTHY SMILES CHECKOFF**

Amends the Department of Public Health Powers and Duties Law of the Civil Administrative Code of Illinois, the State Finance Act, and the Illinois Income Tax Act. Authorizes the Department of Public Health to use moneys in the Healthy Smiles Fund to secure federal matching grants for activities relating to school-based, school-linked oral health programs. Creates the Healthy Smiles Fund as a special fund in the state treasury and creates an income tax return checkoff for the fund. Effective immediately.

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## Property Tax/Local Government

### **P.A. 95-0948 PROP TX-PAYMENT ADJUSTMENT**

Amends the Property Tax Code concerning payments under specification. Provides that the collector shall (instead of “may”) receive taxes on part of any property charged with taxes when a particular specification of the part is furnished. Effective January 1, 2009. Amends the Illinois Income Tax Act. In a section that allows the director to adjust items of income if it appears that an agreement, understanding, or arrangement exists that causes a person’s base income to be improperly or inaccurately reflected, provides that the director may not make an adjustment to base income that has the effect of retroactively applying certain Public Acts. Provides that the changes to the Illinois Income Tax Act take effect upon becoming law.

### **P.A. 95-0925 PROP TX-SURVEYS**

Amends the Property Tax Code. Repeals a section authorizing county clerks to make a survey of subdivided property.

### **P.A. 95-0932 TIF EXTEND-AURORA**

Provides that the redevelopment projects in the TIF district created by an ordinance adopted on December 2, 1986 by the City of Aurora 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. 95-0934 TIF-HISTORIC LANDMARKS**

Amends the Illinois Municipal Code. Provides that the term “redevelopment project cost” does not include costs in a redevelopment project area in which a historic resource is to be demolished, removed, or substantially modified. Provides that no cost shall be a redevelopment project cost in a redevelopment project area if used to demolish, remove, or substantially modify a historic resource unless no prudent and feasible alternative exists (replaces the requirement of “clear and convincing evidence” of an alternative). Exempts places or structures for which demolition, removal, or modification is subject to review by the preservation agency of a Certified Local Government designated as such by the National Park Service from the restrictions on qualifying as a redevelopment project cost. Effective immediately.

## Sales and Use Tax

### **P.A. 95-0723 TRAILER TO FLOOD PREVENTION DIST ACT**

Provides that all changes made by the amendatory Act take effect if and only if Senate Bill 2052 becomes law. Amends the Flood Prevention District Act to make changes concerning the purposes of the Act, terms of commissioners, powers outside the district’s boundaries, indebtedness, taxes, use of tax receipts, tax funds, federal funds, audits, budgets, procurement, contracts, and other matters. Amends the

Intergovernmental Cooperation Act, the Use Tax Act, the Retailers’ Occupation Tax Act, the Southwestern Illinois Development Authority Act, and the Metro-East Sanitary District Act of 1974 to make related and conforming changes. Provides that a flood prevention district has the power to reimburse any county for costs advanced by the county for expenses that would have otherwise been paid out of the County Flood Prevention Occupation Tax Fund had the Fund been established at the time of the expenditure (instead of before the formation of a flood prevention district). Further amends the Metro-East Sanitary District Act of 1974. Provides for a limit on the amount of excess funds that may be withdrawn by a sanitary district from the Local Governmental and Governmental Employees Tort Immunity Fund. Amends the Local Governmental and Governmental Employees Tort Immunity Act. Provides that a tort immunity tax may be levied to pay the costs authorized by the Metro-East Sanitary District Act of 1974. Effective immediately.

### **P.A. 95-0719 FLOOD PREVENTION DISTRICT ACT**

Provides that a flood protection district may be designated in the counties of Monroe, Madison, and St. Clair. Provides that any request for a construction contract by the board of a flood prevention district must be submitted for approval to the county board of the county in which the district is situated. Makes changes to a Section concerning a retailers’ occupation tax imposed by a flood prevention district. Amends the Illinois Drainage Code and the Metro-East Sanitary District Act of 1974. Provides that, if the territory of a drainage district, levee district, or sanitary district overlaps with the territory of a flood prevention district, the drainage district, levee district, or sanitary district shall operate under the direction of the board of commissioners of the flood prevention district with respect to the repair, construction, or reconstruction of levees. Makes other changes. Provides that the affairs of the district shall be managed by a board of commissioners consisting of 3 commissioners. Sets forth the terms of the commissioners. Sets forth the powers of the district, including the power to issue revenue bonds, the power to impose a retailers’ occupation tax within the territory of the district, and the power of eminent domain. Amends the Intergovernmental Cooperation Act. Provides that two or more county flood prevention districts may enter into an intergovernmental agreement. Amends the Illinois Governmental Ethics Act. Provides that members of the board of commissioners of any flood prevention district are required to file a statement of economic interests. Provides that at least one commissioner of a flood protection district shall reside or own property that is located within a floodplain situated in the territory of the flood protection district. Further amends the Illinois Drainage Code. Provides that flood prevention districts, and overlapping drainage, levee, and sanitary districts, must operate at the direction of the county board. Authorizes a flood prevention district, at the direction of the county board, to utilize property

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controlled by a drainage, levee, or sanitary district. Provides that drainage, levee, and sanitary districts are not precluded from the normal operation and maintenance of their levees if it does not interfere with the work of the flood prevention district. Effective Immediately.

## **P.A. 95-0850 ALLOC OF SCHOOL FAC OCCUPATION TAX**

Amends the School Code. Provides that the proceeds of a school facility occupation tax must be allocated based upon the number of each school district's resident pupils that reside within the county collecting the tax divided by the total number of resident students within the county (instead of the total number of students for all school districts within the county).

## **Liquor**

### **P.A. 95-0752 LIQUOR-100 FT OF PLACE WORSHIP**

Allows the issuance or renewal of a license authorizing the sale of alcoholic liquor at a premises that is located in a municipality with a population in excess of 1,000,000 inhabitants and is within 100 feet of a place of worship if certain conditions are met. Allows the issuance or renewal of a license authorizing the sale of alcoholic liquor at a premises located within subarea E of City of Chicago Residential Business Planned Development Number 70 and within 100 feet of a school under specified circumstances. Provides that a specified church is exempt from being prohibited from receiving a license authorizing the sale of alcoholic liquor if the church's premises and the church are perpendicular, and the primary entrance of the premises faces South while the primary entrance of the church faces West (instead of East) and the distance between the 2 entrances is more than 100 feet.

### **P.A. 95-0847 TRITON COLLEGE/KING COLLEGE/UIUC**

Amends the Liquor Control Act of 1934 to allow alcoholic liquors to be delivered to and sold at Triton College, Illinois Community College District No. 504. Provides that alcoholic liquors may be delivered to and sold at the Sikia Restaurant and at the Food Services in the Great Hall/Washburne Culinary Institute, both located on the Kennedy King College Campus of the City Colleges of Chicago. Provides that alcoholic liquors may be served or sold in buildings under the control of the Board of Trustees of the University of Illinois for events that the Board may determine are public events and not related student activities. Provides that the Board of Trustees shall issue a written policy within 6 months of the effective date of the Act concerning the types of events that would be eligible for an exemption. Sets forth a list of factors that the Board of Trustees shall consider in preparing its written policy. Provides that any policy submitted by the Board of Trustees to the Illinois Liquor Control Commission must require that any event at which alcoholic liquors are

served or sold in buildings under the control of the Board of Trustees shall require the prior written approval of the Office of the Chancellor for the University campus where the event is located. Further amends the Liquor Control Act of 1934. Provides that wine that is resealed in accordance with the provisions concerning the sealing and removal of open wine bottles from a restaurant, not tampered with, and transported in accordance with certain restrictions of the Illinois Vehicle Code concerning the transportation or possession of alcoholic liquor in a motor vehicle shall not be deemed to violate those restrictions. Amends the Illinois Vehicle Code. Deletes a provision excluding any chartered bus being used for school purposes from an exemption applicable to chartered buses. Effective immediately.

### **P.A. 95-0860 LQR CNTRL-ALCOPOP LABEL**

Amends the Liquor Control Act of 1934. Provides that "alcopop" includes alcohol malt beverages containing caffeine, guarana, taurine, or ginseng, where the beverage constitutes 0.5% or more of alcohol by volume (instead of an energy drink containing alcohol and other stimulants, including, but not limited to, caffeine, guarana, taurine, or ginseng). Provides that no entity shall sell alcopop beverages for consumption unless the alcopop beverage containers, cartons, wrappers, case, packaging, and labels contain or have imprinted on a sticker firmly affixed to the packaging that contains specific information. Sets forth the specific requirements for the content and format for the labeling of alcopop beverages. Provides that nothing in the provision shall be construed to be inconsistent with any other provision of State or federal laws, rules, or regulations regarding the labeling of alcoholic beverages. Provides that alcopop includes flavored alcoholic beverages where the beverage constitutes 0.5% or more of alcohol by volume and contains other stimulants (instead of an energy drink containing alcohol and other stimulants). Provides that "alcopop" includes alcohol malt beverages containing caffeine, guarana, taurine, or ginseng, where the beverage constitutes 0.5% or more of alcohol by volume (instead of an energy drink containing alcohol and other stimulants, including, but not limited to, caffeine, guarana, taurine, or ginseng). Effective January 1, 2009.

### **P.A. 95-0789 BEER INDUSTRY-SUCCESSOR BREWER**

Amends the Beer Industry Fair Dealing Act. Changes the definition of "successor brewer" to "any person who in any way obtains the distribution rights that a brewer, nonresident dealer, foreign importer, or master distributor once had to manufacture or distribute a brand or brands of beer whether by merger, purchase of corporate shares, purchase of assets, or any other arrangement, including but not limited to any arrangements transferring the ownership or control of the trademark, brand or name of the brand". Effective immediately.

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## **P.A. 95-0769 LQR CONTROL ACT-LICENSE**

Amends the Liquor Control Act of 1934. Changes the requirements for a foreign importer's license and a nonresident dealer's license to require that the foreign importer or nonresident dealer comply with certain provisions of the Act to the same extent that these provisions apply to manufacturers. Adds language that provides that a manufacturer or importing distributor that is a prior continuous compliance taxpayer under specified provisions and becomes a successor as the result of an acquisition, merger, or consolidation of a manufacturer or importing distributor shall be deemed to be a prior continuous compliance taxpayer with respect to the acquired, merged, or consolidated entity. Effective immediately.

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## Miscellaneous / Tax Administration

### **P.A. 96-0225 CMS-ACCOUNTABILITY PORTAL**

Amends the Department of Central Management Services Law. Requires the department to establish and maintain a web site known as the Illinois Accountability Portal. The web site shall provide direct access to information concerning state employees and individual consultants, state expenditures, state tax credits, state contracts, and revocations and suspensions of occupation and use tax certificates of registration and professional licenses.

#### **House Floor Amendment No. 2**

Deletes everything after the enacting clause. Inserts provisions similar to those of the bill with the following changes: Renames the portal the Illinois Transparency and Accountability Portal (ITAP). Requires that the department establish the portal within 12 months after the bill's effective date. Defines various terms. Removes sworn law enforcement officers from the state employee database. Obligates the department to include on the portal the required information that is provided by state agencies in a format the department can compile, publish, and update. Requires state agencies to cooperate with the department in furnishing the information required for the portal. Effective January 1, 2010.

#### **House Floor Amendment No. 3**

Deletes everything after the enacting clause. Inserts the provisions of House Amendment No. 2 with the following changes: Requires the state expenditure database to be sorted by recipient (now, customer) and by Representative District (now, Legislative and Representative District). Requires a database of all development assistance reportable under the Corporate Accountability for Tax Expenditures Act (now, a database of tax credits). Effective January 1, 2010.

### **P.A. 96-0034 CAPITOL BILL**

Creates the Video Gaming Act (i) to allow licensed retail establishments where alcoholic liquor is served for consumption, licensed fraternal establishments, and licensed veterans establishments and truck stops to conduct video gaming and (ii) to require taxes to be deposited into the Capital Projects Fund and Local Government Video Gaming Distributive Fund. Creates the Capital Spending Accountability Law to require GOMB to make reports. Amends the Riverboat Gambling Act to provide for administration and enforcement by the Illinois Gaming Board. Amends the State Finance Act (i) to create the Capital Projects Fund and to require transfers to GRF and to require the Fund to be used for capital projects and debt service, (ii) to create the Local Government Video Gaming Distributive Fund, and (iii) to stop all diversions from the Road Fund to the Secretary of State and the State Police. Amends the use tax and occupation tax Acts (i) to provide that candy, certain beverages, and grooming and hygiene products are taxed at the 6.25% rate (instead of the 1% rate) and (ii) to require deposit of the increased revenue into the

Capital Projects Fund. Amends the Motor Fuel Tax Law to make changes concerning the Grade Crossing Protection Fund. Amends the Liquor Control Act of 1934 to increase the tax on wine, on beer, and on alcohol and spirits. Amends the Illinois Vehicle Code (i) to increase various fees and fines and require deposit of the increased revenue into the Capital Projects Fund and (ii) to make changes concerning load and weight restrictions. Amends the Illinois Lottery Law (i) to allow the Department of Revenue to conduct the Lottery through a management agreement with a private manager and (ii) to authorize a pilot program that allows an individual to purchase Illinois lottery tickets on the Internet. Provides for revenue from the Internet program, after payment of vendor compensation, to be deposited into the Common School Fund and the Capital Projects Fund. Amends the University of Illinois Act to require the University to conduct a study on the effect on Illinois families of members of the family purchasing Illinois Lottery tickets and to report its findings. Amends the Gambling Article of the Criminal Code of 1961 to make corresponding changes. Effective July 1, 2009, except that some parts related to truck weights take effect January 1, 2010. Senate Floor Amendment No. 3 Provides that the bill does not take effect unless House Bill 312 of the 96th General Assembly, as amended, becomes law. Amends the Environmental Protection Act. Provides that the Underground Storage Tank Fund is not subject to administrative charges authorized under Section 8h of the State Finance Act.

### **P.A. 96-0806 MEDICAL PROVIDER DEFERRED COMP**

Amends the Illinois Pension Code, the Children's Health Insurance Program Act, the Covering ALL KIDS Health Insurance Act, and the Public Aid Code. Allows a health care provider who participates under the Children's Health Insurance Program Act, the Covering ALL KIDS Health Insurance Act, or the Public Aid Code to elect, in lieu of receiving direct payment for services provided, to participate in the State Employees Deferred Compensation Plan. Provides that a health care provider who elects to participate in the plan does not have a cause of action against the State for any damages allegedly suffered by the provider as a result of any delay by the State in crediting the amount of any contribution to the provider's plan account. Effective January 1, 2010.

#### **Senate Floor Amendment No. 2**

Replaces everything after the enacting clause with the bill as amended by Senate Amendment No. 1 with the following changes. Further amends the Illinois Pension Code with respect to deferred compensation plans. Provides that health care providers may participate in the Illinois State Employees Deferred Compensation Plan to the extent that the health care providers' participation does not interfere with the Plan's tax-exempt status under the Internal Revenue Code. Changes the effective date from January 1, 2010 to July 1, 2010.

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## **P.A. 96-0845 LOCAL GOVERNMENT TAX USES**

Creates the Transportation Development Partnership Act. Establishes the Transportation Development Partnership Trust Fund. Provides that the Department of Transportation shall administer the Fund. Provides that moneys in the Fund shall be used as matching funds for transportation-related projects. Provides that the Department of Transportation and a county or entity may, at the Secretary's discretion, enter into an intergovernmental agreement to participate in the Transportation Development Partnership Trust Fund. Specifies the requirements of an intergovernmental agreement. Requires that participating counties or entities receive repayment for moneys contributed to the Transportation Development Partnership Trust Fund, less 10% of the aggregate funds contributed as matching funds and as federal funds. Amends the Counties Code. Provides that a county may, by ordinance, direct that the taxes and penalties collected for specified purposes in the Counties Code (the County Option Motor Fuel Tax and the Special County Retailers' Occupation Tax for Public Safety or Transportation) be deposited into the Transportation Development Partnership Trust Fund. Contains other provisions. Effective July 1, 2012.

## **P.A. 96-0046 APPROP**

Makes FY10 appropriations and reappropriations for specified purposes. Effective July 1, 2009.

### **House Floor Amendment No. 2**

Changes certain line items. Adds headings. Adds an introductory clause.

**NOTE #1 :** Makes appropriations for Gaming Board, Liquor Control Board, Lottery, Grants, and Racing Board

## **P.A. 96-0037 BIMP**

Creates the FY2010 Budget Implementation (Capital) Act. Amends the Department of Public Health Powers and Duties Law of the Civil Administrative Code of Illinois; provides for a program of grants to fund capital projects to improve or renovate a hospital's facility or to improve, replace, or acquire equipment or technology. Creates the Community Health Center Construction Act. Provides that the Capital Development Board, in consultation with the Department of Public Health, shall establish the Community Health Center Construction Grant Program and may make grants to eligible community providers subject to appropriations. Provides that the grants shall be for the purpose of constructing or renovating new community health center sites, renovating existing community health center sites, and purchasing equipment to provide primary health care services to certain populations or areas. Contains provisions concerning grants, eligibility for grants, use of grant moneys, and reporting. Creates the Public Library Construction Act. Authorizes the Secretary of State to determine eligibility for and authorizes the Secretary of State to make grants to public libraries for public library construction projects. Establishes an application

procedure. Requires the Secretary of State to establish eligibility standards and priority standards for public library construction grants. Requires Secretary of State to establish project standards for public library construction grants and to generally supervise public library construction projects. Requires a public library to submit the construction project or its financing to a referendum if required by law. Provides that the Chicago Public Library System may use public library construction grants for payment of debt service or a lease. Provides that public libraries eligible for but not awarded grants in a fiscal year shall continue to be considered in the next fiscal year. Authorizes the Secretary of State to promulgate rules concerning public library construction grants. Requires the Secretary of State to file with the General Assembly a comprehensive report of the capital needs of all public libraries in this State before January 1, 2010 and every 2 years thereafter. Creates the Park and Recreational Facility Construction Act. Authorizes the Department of Natural Resources to determine eligibility for and make grants to park or recreation units for park or recreational facility construction projects. Establishes an application procedure. Requires the Department to establish eligibility standards and priority standards for park or recreational facility construction grants. Requires the Department to establish project standards for park or recreational facility construction grants and to generally supervise park or recreational facility construction projects. Requires a park or recreation unit to submit the construction project or its financing to a referendum if required by law. Provides that the Chicago Park District may use park or recreational facility construction grants for payment of debt service or a lease. Provides that park or recreation units eligible for but not awarded grants in a fiscal year shall continue to be considered in the next fiscal year. Authorizes the Department to promulgate rules concerning park or recreational facility construction grants. Requires the Department to file with the General Assembly a comprehensive report of the capital needs of all park or recreation units in this State before January 1, 2010 and every 2 years thereafter. Creates the Private Colleges and Universities Capital Distribution Formula Act. Provides that funds shall be distributed by the Illinois Board of Higher Education through a specified formula to non-public, non-profit colleges and universities based in Illinois, that each such college and university shall have up to 5 years to access and use its awarded amounts and that remaining funds shall be re-distributed to other non-profit independent institutions. Amends the General Obligation Bond Act and the School Construction Law: authorizes the issuance of GO Bonds for the costs associated with the purchase and implementation of information technology and changes provisions concerning Bonds for transportation purposes; authorizes the State Board of Education to make grants to school districts for school energy efficiency projects; and authorizes the Capital Development Board to make grants to public school districts

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and other entities for early childhood construction projects and to charter schools. Creates the State Construction Minority and Female Building Trades Act. Requires labor organizations and others in Illinois with apprenticeship programs for construction trades to provide the Illinois Department of Labor with the same apprentice participation information required by the federal Department of Labor. Requires the Illinois Department of Labor to report on demographic trends in apprenticeship programs. With respect to certain State construction projects identified by the Department of Commerce and Economic Opportunity, sets certain goals for performance of building trade apprentice hours by under-represented minorities and women. Creates the Urban Weatherization Initiative Act. Requires the Department of Commerce and Economic Opportunity to award grants to develop job opportunities weatherizing low-income, single family and small multi-unit housing. Amends the Illinois Vehicle Code to authorize automobile rental companies to include a separately stated mandatory surcharge or fee in a rental agreement for vehicle license cost recovery fees and applicable taxes. Amends the State Finance Act to authorize certain transfers by the Department of Transportation during FY2010. Amends the Department of Transportation Law of the Civil Administrative Code of Illinois in connection with inspections of property; the Architectural, Engineering, and Land Surveying Qualifications Based Selection Act in connection with selection committees; the Motor Fuel Tax Law in connection with an advisory committee; and the Permanent Noise Monitoring Act in connection with reports of airport sponsors and other matters. If and only if House Bill 255 becomes law, amends the Video Gaming Act, the Illinois Lottery Law, the occupation and use tax Acts, the Riverboat Gambling Act, the Liquor Control Act, the Illinois Vehicle Code, and the Criminal Code. Makes changes concerning video terminal standards, central communication systems, Amber Alerts, limitations on manufacturers, penalties, licenses, display of odds, hours of operation, background investigations, disclosure of interests, fees, rules, remitting of income, deposit of funds, control by the department, minority, female, and disabled businesses, management agreements, food sold through vending machines, truck weights, and severability. Makes various other technical and conforming changes. Amends the River Edge Redevelopment Zone Act; provides that in calendar year 2009, the Department of Commerce and Economic Opportunity may certify one pilot River Edge Redevelopment Zone in the City of Elgin. Amends the Secretary of State Act; authorizes the Secretary of State to make grants or other assistance for purposes related to education, transportation, capital improvements, and other lawful purposes. Amends the Public Utilities Act; adds provisions concerning Stimulus-funded broadband network providers. Amends the Illinois Highway Code; adds provisions concerning installation of fiber-optic network conduit. Amends the School Construction Law; prohibits the

State Board of Education and the Capital Development Board from establishing standards that disapprove or otherwise establish limitations that restrict the eligibility for a school construction project grant of a school district located in a county that imposes a tax for school facility purposes pursuant to provisions of the Counties Code concerning school facility occupation taxes. Amends the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois, the Department of Natural Resources (Conservation) Law of the Civil Administrative Code of Illinois, the Department of Natural Resources (Mines and Minerals) Law of the Civil Administrative Code of Illinois, the Department of Transportation Law of the Civil Administrative Code of Illinois, the Capital Development Board Act, and the Environmental Protection Act; provides that, for each of those agencies, to the extent permitted by any applicable federal law or regulation, for all work performed for State construction projects which are funded in whole or in part by a capital infrastructure bill enacted by the 96th General Assembly by sums appropriated to the agency, at least 50% of the total labor hours must be performed by actual residents of the State of Illinois. Effective immediately.

## **Senate Floor Amendment No. 3**

Further amends the Department of Public Health Powers and Duties Law of the Civil Administrative Code of Illinois; provides that the total amount of safety net hospital grants under the Hospital Capital Investment Program shall not exceed \$100,000,000 (instead of \$75,000,000). Amends the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois; authorizes the Department's Office of Urban Assistance to accept federal or State moneys for purposes including making loans or grants in connection with food deserts and community food plots. Provides that the bill's amendatory provisions concerning use of Illinois resident labor are severable under the Statute on Statutes. Amends the Department of Revenue Law of the Civil Administrative Code of Illinois; provides that the Department of Revenue may enter into agreements with the Illinois Gaming Board providing that investigators shall exercise peace officer powers under the Riverboat Gambling Act. Amends the Illinois Pension Code; provides for an alternative retirement annuity for investigators for the Illinois Gaming Board. Amends the Riverboat Gambling Act; authorizes the Illinois Gaming Board to appoint investigators and to contract for investigators with the Department of State Police and the Department of Revenue.

## **Senate Floor Amendment No. 4**

In provisions amending the Illinois Lottery Law, requires (instead of authorizes) that the management agreement contain provisions concerning collective bargaining employees, which are not limited to the period through the expiration of the bargaining agreement on June 30, 2012.

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## Income Tax

### **P.A. 96-0834 AUTO EDGE**

Amends the Economic Development for a Growing Economy Tax Credit Act. Provides that taxpayers that primarily engage in: motor vehicle metal stamping, automobile manufacturing, automobile and light duty motor vehicle manufacturing, motor vehicle manufacturing, light truck and utility vehicle manufacturing, or motor vehicle body manufacturing may elect to claim the EDGE credit as an offset to the taxpayer's withholding tax liability if (a) the taxpayer (i) had an Illinois net loss or an Illinois net loss deduction for the taxable year in which the Credit is awarded, (ii) employed a minimum of 1,000 full-time employees in this State during the taxable year in which the Credit is awarded, and (iii) has an EDGE agreement in effect on the effective date of the amendatory Act and is in compliance with the terms of that agreement; or (b) the taxpayer had an Illinois net loss or an Illinois net loss deduction for the taxable year in which the Credit is awarded, (ii) employed a minimum of 1,000 full-time employees in this State during the taxable year in which the Credit is awarded, and (iii) has applied for an EDGE agreement within 180 days after the effective date of the amendatory Act. Provides that the election is irrevocable. Provides that, if a taxpayer elects to claim the credit as an offset to withholdings under item (a), then, on and after the date of the election, the terms of the EDGE Agreement between the taxpayer and the Department may not be further amended during the term of the Agreement. Amends the Illinois Income Tax Act to make conforming changes. Effective immediately.

### **P.A. 96-0835 PARTNERSHIP GUARANTEED PAYMENTS**

Amends the Illinois Income Tax Act. Restores a deduction allowed for personal services income of a partnership and certain compensation paid to partners (now, the deduction is available only for taxable years ending before December 31, 2009). Makes changes to a corresponding addition modification. Effective immediately.

### **P.A. 96-0836 EDGE – PASS THROUGH CREDIT**

Amends the Economic Development for a Growing Economy Tax Credit Act. Provides that a pass-through entity that is awarded a credit under the Act may treat the credit as a tax payment for Illinois income tax purposes. Provides that the term "tax payment" includes income tax payments and estimated tax payments. Amends the Illinois Income Tax Act to make conforming changes. Effective immediately.

### **P.A. 96-0774 DRYCLEANER ENVTL TRUST FUND**

Amends the Drycleaner Environmental Response Trust Fund Act. Provides that any notice of assessment of civil penalties under the Act is subject to appeal to the Administrator of the Drycleaner Environmental Response Trust Fund Council within 60 days of the final decision. Sets out the procedure

for appealing the Council's decision. Authorizes the Council to appoint an administrative law judge to preside at hearings resulting from the appeal of Council decisions. Eliminates a time period for the submission of invoices and bills relating to reimbursement for remediation work. Provides that, in the case of a renewal applicant, the amount of dry cleaning solvents used for purposes of determining the annual licensing fee under the Act is determined by the quantity of dry cleaning solvents actually purchased (now "used") in the preceding license year. Relocates provisions setting out penalties for (i) a dry cleaning facility that has failed to pay the licensing fee and (ii) a person who knowingly sells or transfers dry cleaning solvents to an unlicensed dry cleaning facility. Deletes a provision setting out a penalty for a person who provides a false certification for purposes of purchasing dry cleaning solvent. Provides a tax reimbursement for sellers of dry cleaning solvents that timely submit a tax return. Creates a new Section setting out civil penalties and procedures under the Act. Authorizes the Attorney General to institute civil actions in specified circumstances under the Act on behalf of the people of the State of Illinois.

### **P.A. 96-0468 INC TX-FOREIGN INCOME**

Amends the Illinois Income Tax Act. Makes changes to the calculation of the credit for income tax that is paid by a resident to another state on income that is also subject to the Illinois Income tax. Effective immediately.

### **P.A. 96-0520 REVENUE-RETURNS**

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois to authorize the Department of Revenue to adopt rules requiring the electronic filing of certain tax returns. Amends the Illinois Income Tax Act. Authorizes spouses who file federal joint returns to file separate state returns. Amends various provisions concerning the joint and several liability of spouses who file joint returns. Provides that certain publicly traded partnerships may not claim a deduction for income distributable to an entity subject to the Personal Property Tax Replacement Income Tax. Amends the Use Tax Act. Requires purchasers to file a return and pay use tax on cigarettes within 30 days after acquiring the cigarettes (now, the tax must be paid by the last day of the month following the calendar month in which the cigarettes were purchased). Amends the Environmental Protection Act. Provides that, beginning on January 31, 2010, quarterly tax returns submitted by tire retailers are due by April 20, July 20, October 20, and January 20 of each year (now, returns are due by April 30, July 31, October 31, and January 31). Effective immediately.

### **P.A. 96-0198 INC TAX- COLLEGE SAVINGS PLAN**

Amends the Higher Education Student Assistance Act and the Illinois Income Tax Act. Authorizes the Illinois Student Assistance Commission to establish systems and programs

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to encourage employers to match employee contributions to prepaid programs of college savings by making donations to the commission for prepaid programs of college savings and its programs of grants and loans to make higher education affordable for all residents of the state and to receive, hold, and disburse all such funds made available through those programs for the purposes for which they are authorized by rule or by law. Creates an income tax credit for employers who, during the taxable year, make a matching donation on behalf of an employee. Provides that the credit is 25% of the matching donation, but not to exceed \$500 per employee. Creates an addition modification in an amount equal to the credit claimed by the taxpayer for matching contributions to a qualified college savings plan. Provides that the credit for matching contributions may be carried forward for 5 taxable years. Effective immediately.

## **P.A. 96-0120 INC TX-TUITION SAVINGS REFUND**

Amends the Illinois Income Tax Act. Requires an addition modification to base income of an amount equal to the contribution component of any nonqualified withdrawal or refund from a tuition savings program that was previously deducted from base income and that did not result from the death or disability of the beneficiary. Effective immediately.

## **P.A. 96-0602 INTERMODAL FACILITIES PROMO**

Creates the Intermodal Facilities Promotion Act. Provides that the incremental income tax attributable to a new employee of an individual, partnership, corporation, or other entity that owns and operates an intermodal terminal facility in the City of Joliet shall be deposited into the Intermodal Facilities Promotion Fund. Provides that moneys in the Fund shall be used by the Department of Commerce and Economic Opportunity to make grants to the eligible developer for infrastructure improvements. Sets limits on the grants. Amends the State Finance Act to create the fund as a special fund. Requires that an eligible developer report on a quarter annual basis to the Department of Commerce and Economic Opportunity and the Department of Revenue the number of new employees and the incremental income tax withheld in connection with the new employees. Provides that an agreement must contain a provision authorizing the Department of Revenue to audit the information contained in the required reports. Authorizes the Department of Commerce and Economic Opportunity and the Department of Revenue to promulgate rules to implement the Act. Effective immediately.

## **P.A. 96-0627 INC TX-NURSERIES-CHECKOFF**

Amends the Illinois Income Tax Act. Creates a tax checkoff for the Crisis Nursery Fund. Amends the State Finance Act to create the Fund. Amends the Department of Human Services Act Provides that moneys in the Crisis Nursery Fund may be used to make grants to crisis nurseries in Illinois. Defines a "crisis nursery" and excludes child care centers. Effective immediately.

## **P.A. 96-0604 HUNGER RELIEF CHECKOFF**

Amends the Department of Public Aid Law of the Civil Administrative Code of Illinois and the State Finance Act. Creates the Hunger Relief Fund as a special fund in the State treasury. Provides that, from appropriations to the Department of Human Services from the Fund, the department shall make grants to food banks for the purpose of purchasing food and related supplies. Defines "food bank" as a public or charitable institution that maintains an established operation involving the provision of food or edible commodities, or the products of food or edible commodities, to food pantries, soup kitchens, hunger relief centers, or other food or feeding centers that, as an integral part of their normal activities, provide meals or food to feed needy persons on a regular basis. Amends the Illinois Income Tax Act. Creates a tax checkoff for the Hunger Relief Fund. Amends the State Finance Act to create the Fund. Effective immediately.

## **P.A. 96-0116 INVESTMENT CREDIT/GRAPHIC ARTS/MPC**

Amends the Illinois Income Tax Act. Provides that, with respect to the investment credit, the basis of qualified property shall not include costs incurred after December 31, 2013 (now, 2008), except for costs incurred pursuant to a binding contract entered into on or before December 31, 2013 (now, 2008). Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Extends the exemption for graphic arts machinery and equipment and the manufacturer's purchase credit until August 30, 2014 (now, those provisions are due to expire on July 30, 2009 pursuant to the Acts' automatic sunset provisions found at 35 ILCS 105/3-90; 35 ILCS 110/3-75; 35 ILCS 115/3-55; and 35 ILCS 120/2-70). Makes changes concerning the definition of "graphic arts production". Effective immediately.

## **P.A. 96-0763 INC TAX-SALES FACTOR-BROADCAST**

Amends the Illinois Income Tax Act. In provisions relating to business income of persons other than residents, for taxable years ending on or after December 31, 2008, provides that the sales factor for receipts from the sale of broadcasting services is determined based on audience or subscribers located in Illinois or, if that cannot be determined, by place of publication. Provides that, in the case of advertising revenue from broadcasting, the customer is the advertiser and the service is received in this State if the commercial domicile of the advertiser is in this State. Provides that certain provisions of the introduced bill apply to "recipients" of broadcasts (instead of "viewers"). Effective immediately.

Amends a Section of the Property Tax Code concerning exemptions for charitable purposes. Provides that property that is entitled to an exemption under the Section shall not lose the exemption because the legal title is held by a limited

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liability company, so long as (i) the limited liability company's sole member or members are the institutions of public charity that actually and exclusively use the property for charitable and beneficent purposes; (ii) the limited liability company is deemed exempt from income tax liability by virtue of the Internal Revenue Code Section 501(c)(3) status of its sole member or members; and (iii) the limited liability company does not lease the property or otherwise use it with a view to profit. Effective immediately.

## **P.A. 96-0641 INC TX-DEFINITIONS**

Amends the Illinois Income Tax Act concerning the definition of "captive real estate investment trusts". Provides that, to be a captive real estate investment trust, at least 50% of the voting power must be controlled by a single corporation (now, controlled by a single person). Exempts from the definition certain real estate investment trusts that are owned and controlled by certain entities that are organized outside of the laws of the United States. Effective immediately.

## **P.A. 96-0101 INC TX-VET WAGE CREDIT**

Amends the Illinois Income Tax Act concerning the credit for wages paid to qualified veterans. Increases the amount of the credit to 10% (but in no event to exceed \$1,200) of the gross wages paid to qualified veterans.

## **Property Tax/Local Government**

### **P.A. 96-0231 PROP TAX-REDEMPTION-TITLE INS**

Amends the Property Tax Code. In a Section concerning deposits for redemption, provides that the deposit shall include, if a petition for tax deed has been filed, all fees paid to a registered title insurance company or title insurance agent for a title search.

### **P.A. 96-0355 PROP TX-SENIOR EXEMPTIONS**

Amends the Property Tax Code. Provides that the Senior Citizens Homestead Exemption and the Senior Citizens Assessment Freeze Homestead Exemption continue if the taxpayer becomes a resident of a facility licensed under the Assisted Living and Shared Housing Act.

### **P.A. 96-0439 MUNI TIF EXTEND-DOWNS**

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 September 9, 1999 by the Village of Downs must be completed by December 31 of the 32nd year (now, the 23rd year) after the year in which the ordinance was adopted. Also includes revisory changes concerning the Village of Libertyville. Effective immediately.

### **P.A. 96-0501 PTELL-DEBT SERVICE EXTENSION**

Amends the Property Tax Extension Limitation Law in the

Property Tax Code. Provides that the debt service extension base must be increased by the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year (instead of the percentage increase of the Consumer Price Index for the previous calendar year). Effective immediately.

### **P.A. 96-0234 URBAN DEVELOPMENT AUTH ACT**

Creates the Illinois Urban Development Authority Act. Creates the Illinois Urban Development Authority. Provides that the Authority shall be governed by an 11-member board. Requires the Authority to make annual reports to certain entities. Sets forth the duties and powers of the Authority. Sets forth the procedures by which the Authority may issue bonds to specified entities. Amends the Illinois Finance Authority Act. Provides that the Illinois Finance Authority shall supervise the bond issuance of the Illinois Urban Development Authority. Contains other provisions.

#### **House Floor Amendment No. 1**

Requires that the members of the Authority appointed by the Mayor of the City of Chicago and the President of the Cook County Board must have expertise, skill, and experience in economic development. Provides that no member of the Authority or other specified persons shall hold an ownership interest (now, interest of more than 7.5%) in any person, association, trust, or other entity which is, in its own name or in the name of a nominee, a party to a contract or agreement upon which the member or other specified person may be called upon to act or vote.

#### **House Floor Amendment No. 2**

Requires that not less than 30 days prior to the commitment to issue bonds, notes, or other evidences of indebtedness for specified housing or residential projects, the Authority shall provide notice to the Executive Director of the Illinois Housing Development Authority. Provides that the Illinois Housing Development Authority shall, in writing, either express interest in financing the project or notify the Authority that it is not interested.

### **P.A. 96-0237 COUNTY DETENTION HOMES**

Amends the County Shelter Care and Detention Home Act. Provides that, if the county board of any county has levied a tax for a detention home and cannot adequately support the facility, the county board may expend the tax receipts for detention services purchased through agreements with other governmental units. Effective immediately.

### **P.A. 96-0804 ELDERLY-DISABLED-DRUGS-INCOME**

Amends the Mobile Home Local Services Tax Act to change a reference from the Department of Revenue to the Department on Aging in connection with applications filed under the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act. Amends the Citizens Utility Board Act to delete a reference to the Department of Revenue

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in connection with mailings made under the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act. Amends the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act. Provides that common references to the “Circuit Breaker Act” mean the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act. Makes changes to implement Executive Order No. 3 of 2004, which transferred administration of the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act from the Department of Revenue to the Department on Aging and the Department of Healthcare and Family Services. Makes other changes with respect to definitions, applications for benefits, income eligibility limitations, appeals of denials of claims, recovery of amounts paid on account of an erroneous or fraudulent claim, regulations, and other matters. Effective January 1, 2010.

## **P.A. 96-0561 COM COL-HEALTH/SAFETY TAX-BOND**

Amends the Public Community College Act. Makes changes in a Section allowing a community college district to levy a tax or issue bonds for alteration or repair of physical facilities for certain health, safety, energy conservation, environmental protection, and handicapped accessibility purposes. Allows the tax to be levied or bonds issued for alterations or repairs necessary for resource efficiency or sustainability. Provides that the district may levy the tax if, among other conditions, a certified estimate of a licensed architect or engineer stating the estimated amount (instead of stating the estimated amount of not less than \$25,000) that is necessary to make alterations or repairs has been secured by the district. Removes a provision allowing the district to borrow money not in excess of \$4,500,000 in the aggregate at any one time. Provides that the district may borrow money if, among other conditions, a certified estimate of a licensed architect or engineer stating the estimated amount (instead of stating the estimated amount of not less than \$25,000) has been secured by the district.

### **House Committee Amendment No. 1**

Deletes everything after the enacting clause. Reinserts the contents of the bill with the following changes. Restores current law with respect to a provision allowing a community college district to borrow money not in excess of \$4,500,000 in the aggregate at any one time, except allows Community College District No. 522 and Community College District No. 536 to borrow money not in excess of \$20,000,000 in the aggregate one time.

### **Senate Committee Amendment No. 1**

Removes the provision that allows the tax to be levied or bonds issued for alterations or repairs necessary for resource efficiency or sustainability.

## **P.A. 96-0504 TRUTH IN TAXATION-NOTICE**

Amends the Property Tax Code. With respect to Truth in Taxation provisions and the notice that must be published if an adopted levy exceeds a proposed levy, authorizes

the following statement to be included in the notice at the discretion of the taxing district: “The taxing district has estimated its equalized assessed valuation to secure new growth revenue and must adhere to the Property Tax Extension Limitation Law (PTELL or “tax cap” law). PTELL limits the increase over the prior year in the property tax extension of this taxing district to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI), which is (insert applicable CPI percentage increase).” Effective immediately.

## **P.A. 96-0182 MUNI TIF EXTEND-SHERMAN**

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 September 17, 1986 by the Village of Sherman 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. Contains a non-acceleration clause. Effective immediately.

## **P.A. 96-0192 TAX RECOVERY-WILL AIRPORT**

Amends the State Finance Act and the Property Tax Code. Extends provisions concerning tax recovery for taxing districts because of the lease of land for development of an airport in Will County for an additional 10 years (from December 31, 2010 to December 31, 2020). Effective immediately.

## **P.A. 96-0454 MUNI TIF EXTEND-STEELEVILLE**

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 July 6, 1998 by the Village of Steeleville must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the ordinance was adopted. Includes revisory changes. Effective immediately.

## **P.A. 96-0254 MOBILE HOME TAX-CERTIFY ERROR**

Amends the Mobile Home Local Services Tax Enforcement Act. Provides that at any time before a judgment and order of sale is entered in any proceeding to collect or to enjoin the collection of taxes, the owner may file an affidavit with the board of review that the tax bill is in error as to the square footage or as to the rate of tax. The board, with the consent of the chief county assessment officer, may issue the person erroneously assessed a certificate of error. The certificate may be used in evidence in any court of competent jurisdiction. Effective immediately.

## **P.A. 96-0258 SCH CD-TAX LEVY VALIDATION**

Amends the School Code. Provides that if, prior to the effective date of the amendatory Act, St. Joseph Ogden Community High School District 305 has levied and the county clerk has extended taxes for fire prevention and safety purposes without the certificates of the regional

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superintendent of schools and the State Superintendent of Education, then the tax levies and extensions and the expenditures by the school district of the extended amounts are validated. Effective immediately.

## **P.A. 96-0773 TIF EXTENSIONS**

Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that the redevelopment projects in specified TIF districts (Madden/Wells, Roosevelt/Racine, Stony Island Commercial/Burnside Industrial Corridors, and Englewood Mall) created by ordinance by the City of Chicago must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the respective ordinances were adopted. Requires web site posting of TIF ordinances and documents in municipalities of 1,000,000 or more. Makes revisory changes. Contains a non-acceleration clause. Effective immediately.

## **P.A. 96-0264 TIF - MORRIS**

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 29, 1986 by the City of Morris 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. Contains a non-acceleration clause. Effective immediately.

## **P.A. 96-0680 TIF-REDEVELOP PROJECT COST**

Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that a redevelopment project area may include areas within a one-half mile radius of an existing or proposed Regional Transportation Authority Suburban Transit Access Route (STAR line) station without a finding that the area is classified as an industrial park conservation area, conservation area, or a blighted area. Provides that the municipality must receive the unanimous consent of the joint review board. Makes revisory changes. Includes a non-acceleration clause. Effective immediately.

## **Senate Floor Amendment No. 2**

Further amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that, for redevelopment project areas within a one-half mile radius of an existing or proposed Regional Transportation Authority Suburban Transit Access Route (STAR Line) station, "redevelopment project costs" are limited to the costs related to the existing or proposed STAR Line station.

## **P.A. 96-0685 PROP TX-HOUSING ABATEMENT**

Amends the Property Tax Code. In a Section concerning a housing opportunity area tax abatement program, provides that a housing choice voucher includes a tenant voucher converted to a project-based voucher by a housing authority. Provides that a qualified township in a county with 200,000 or more inhabitants, but fewer than 3,000,000 inhabitants,

means a township whose tax capacity exceeds 80% (instead of 100%) of the average tax capacity of the county in which it is located. Effective immediately.

## **Senate Committee Amendment No. 1**

Further amends the Property Tax Code. Provides that a census tract that is located within a township that is located wholly within a municipality with 1,000,000 or more inhabitants is considered a housing opportunity area for purposes of a housing opportunity area tax abatement program if less than 12% of the residents of the census tract live below the poverty level.

## **P.A. 96-0517 SCH CD-BONDS-SCHOOL SITE, BLDG**

Amends the School Code. Authorizes Martinsville Community Unit School District 3C to issue bonds in not to exceed the amount of \$4,000,000 for the purpose of paying the cost of acquiring and improving a school site and building and equipping a new school building on the site to replace all or a portion of a school building closed by the regional superintendent of schools because of flood damage. Allows the replacement building to be larger than the size of and offer more functions than the school building being replaced. Provides that the bonds may be issued without referendum, shall mature not more than 30 years from the date of issuance, and shall not be considered indebtedness for purposes of any statutory limitation if the bonds are issued in an amount or amounts, including existing indebtedness of the school district, not in excess of 18.5% of the value of the taxable property in the district to be ascertained by the last assessment for State and county taxes. Effective immediately.

## **House Committee Amendment No. 1**

Provides that the bonds shall mature not more than 25 (instead of 30) years from the date of issuance.

## **House Floor Amendment No. 2**

Amends the Property Tax Code and further amends the School Code. Authorizes Gillespie Community Unit School District 7 to issue bonds in not to exceed the amount of \$22,000,000 for the purpose of paying the cost of acquiring and improving a school site and building and equipping a new school building on the site to replace all or a portion of a school building closed by the regional superintendent of schools because of mine subsidence damage. Allows the replacement building to be larger than the size of and offer more functions than the school building being replaced. Provides that the bonds may be issued without referendum, shall mature not more than 25 years from the date of issuance, and shall not be considered indebtedness for purposes of any statutory limitation if the bonds are issued in an amount or amounts, including existing indebtedness of the school district, not in excess of 43% of the value of the taxable property in the district to be ascertained by the last assessment for State and county taxes. Amends the Property Tax Extension Limitation Law to provide that "aggregate extension" excludes special purposes extensions made for the taxing district to pay interest or principal on the bonds.

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## **P.A. 96-0522 PROP TAX-CERT OF ERROR**

Amends the Property Tax Code. In counties of less than 3,000,000, provides that if an owner fails to file an application for any homestead exemption (instead of only the senior assessment freeze), a certificate of error may be issued. Effective immediately.

## **P.A. 96-0298 PROP TAX-BD REVIEW-ADJOURNMENT**

Amends the Property Tax Code. In counties of less than 50,000, provides that the final adjournment of the board of review shall be no later than March 15 of the following year (instead of September 7). Eliminates final adjournment dates for other counties. Effective immediately.

## **House Committee Amendment No. 1**

Replaces everything after the enacting clause. Reinserts the provisions of the introduced bill. Provides that the final adjournment of the board of review shall be no later than March 15 of the following year for counties of less than 3,000,000 inhabitants (instead of 50,000 inhabitants). Effective immediately.

## **P.A. 96-0300 SCH CD-ST AID-LOCAL RESOURCES**

Amends the State aid formula provisions of the School Code. With respect to determining Available Local Resources, provides that the Corporate Personal Property Replacement Taxes paid to each school district during the calendar year one year (instead of 2 years) before the calendar year in which a school year begins, divided by the Average Daily Attendance figure for that district, shall be added to the local property tax revenues per pupil. Effective July 1, 2009.

## **P.A. 96-0779 PROP TX-PROPERTY OWNED BY MUNI**

Amends the Property Tax Code. Provides that property and any leasehold interest in property that is owned by a municipality with home rule powers that is contiguous to a municipality with a population of over 500,000 inhabitants is exempt from taxation under the Code. Effective immediately.

## **P.A. 96-0755 PROP TX-VACANT FACILITIES**

Amends the Property Tax Code. Provides that any taxing district may order the county clerk to abate its taxes on any property if (i) a new business first occupies a facility located on the property during the taxable year, and (ii) the facility was vacant for a period of at least 24 continuous months prior to being occupied by the business.

## **House Committee Amendment No. 1**

Replaces everything after the enacting clause. Reinserts the provisions of the introduced bill with changes. Provides that the abatement requires a majority vote of the governing authority of the taxing district. Provides that the taxing district may abate all or a portion of its taxes on the qualified property. Provides that the abatement shall not exceed a period of 5 years and the aggregate amount of abated taxes for all taxing districts combined shall not exceed \$4,000,000.

## **Senate Committee Amendment No. 1**

Provides that the abatement shall not exceed a period of 2 years (instead of 5 years).

## **P.A. 96-0324 TIF-BENEFIT RECAPTURE**

Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that any private individual or entity that receives benefits under this Act for the purpose of originating, locating, maintaining, rehabilitating, or expanding a business facility and that abandons or relocates its facility in violation of the agreement shall pay to the municipality an amount equal to the prorated value of the benefit.

## **P.A. 96-0609 PROP TX-PETROCHEMICAL VALUE**

Amends the Property Tax Code. Provides that the Section authorizing property tax assessment settlement agreements applies to property used for natural gas extraction and fractionation and olefin and polymer manufacturing (instead of natural gas extraction and fractionation and petrochemical processing facilities) if the agreement concerns property tax liability for taxable year 2009 and thereafter and if litigation with respect to the assessed valuation of the property was pending at the time the agreement was signed. Effective immediately.

## **House Floor Amendment No. 2**

Permits property tax assessment settlement agreements for real property that is (i) used for natural gas extraction and fractionation or olefin and polymer manufacturing and (ii) located within a county of less than 1,000,000 inhabitants, with respect to tax liability for any taxable year (instead of taxable year 2009 and thereafter), if litigation is or was pending as to the property's assessed valuation as of January 1, 2003 or thereafter (instead of "at the time the agreement was signed").

## **P.A. 96-0122 PROP TX-NOTICE/APPEALS**

Amends the Property Tax Code. For counties under 3,000,000 inhabitants, sets forth specific items that must be included in the notice sent to taxpayers whose assessment has changed. Requires disclosure of information concerning access to databases containing the physical characteristics of the property. Requires the board of review in those counties to make its rules and procedures publicly available, and requires the chief county assessment officer to provide a plain-English explanation of equalization factors. Effective January 1, 2010.

## **P.A. 96-0127 MUNI TIF EXTEND-MACOMB**

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 16, 1986 by the City of Macomb must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the ordinance was adopted. Includes revisory changes. Effective immediately.

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## **P.A. 96-0480 PROPERTY ASSESSMENT – NOT DEV**

Amends the Property Tax Code. In provisions concerning the platting and subdividing of property into lots in counties with less than 3,000,000 inhabitants, provides that, prior to the initial sale of any platted lot, the assessed valuation of platted and subdivided property that (i) does not contain a completed habitable structure and (ii) is not used for business, commercial, or residential purposes shall be the assessed value assigned to the property when last assessed prior to its last transfer or conveyance. These changes apply only through December 31, 2011. Makes other changes. Effective immediately.

## **P.A. 96-0208 TIF EXTEND – EAST PEORIA**

Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that the redevelopment project in the West Washington Street TIF district and the Camp Street TIF district created by ordinances that were adopted on June 11, 2002 by the City of East Peoria must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the ordinances were adopted. Makes revisory changes. Contains a non-acceleration clause. Effective immediately.

## **P.A. 96-0209 TIF EXTEND – DES PLAINES**

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 August 7, 2000 by the City of Des Plaines 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. Contains a non-acceleration clause.

## **P.A. 96-0820 APPROP FOR SENIOR DEFERRAL**

Among other things, includes \$9.7 million appropriation for operation of the Senior Property Tax Deferral Fund.

## **P.A. 96-0213 MUNI TIF EXTEND-WASHINGTON SQU**

Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that the redevelopment project in the TIF district (known as Washington Square TIF #2) created by an ordinance that was adopted on December 22, 1986 by the City of Washington 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. Contains a non-acceleration clause. Effective immediately.

## **P.A. 96-0717 TIF EXTENSION-HOFFMAN ESTATES**

Amends Public Act 95-1028 to provide that it takes effect upon the effective date of this amendatory Act. Public Act 95-1028 provides that the redevelopment project in the TIF district created by an ordinance that was adopted on December 22, 1986 by the Village of Hoffman Estates must be completed by December 31 of the 35th year after the year

in which the ordinance was adopted. This amendatory Act is effective immediately.

## **Senate Floor Amendment No. 1**

Deletes everything after the enacting clause. Reinserts the introduced bill with changes. Amends the Illinois Municipal Code. Allows a member of the corporate authorities of a municipality to acquire an interest in property located in a redevelopment area or a proposed redevelopment area for a period of 2 years after the effective date of the amendatory Act if (i) the property is used exclusively as the member's primary residence, (ii) the member discloses the acquisition to the municipal clerk, (iii) the acquisition is for fair market value, (iv) the member acquires the property as a result of the property being publicly advertised for sale, and (v) the member refrains from voting on, and communicating with other members concerning, any matter when the benefits to the redevelopment project or area would be significantly greater than the benefits to the municipality as a whole. Effective immediately.

## **House Committee Amendment No. 1**

Deletes everything after the enacting clause. Reinserts the engrossed bill with changes. Amends Public Act 95-1028 to provide that it takes effect upon the effective date of this amendatory Act. Public Act 95-1028 provides that the redevelopment project in the TIF district created by an ordinance that was adopted on December 22, 1986 by the Village of Hoffman Estates must be completed by December 31 of the 35th year after the year in which the ordinance was adopted. Deletes provisions allowing a member of the corporate authorities of a municipality to acquire an interest in property located in a redevelopment area or a proposed redevelopment area under certain specified circumstances. This amendatory Act is effective immediately.

## **P.A. 96-0722 MUNI TIF EXTEND-DOWNS**

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 September 9, 1999 by the Village of Downs 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. Contains a non-acceleration clause. Effective immediately.

## **Senate Floor Amendment No. 1**

Further amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Adds that the redevelopment projects in the TIF districts (known as the Main St TIF and the Interstate TIF) created by an ordinance that was adopted on December 29, 1986 by the City of Pontiac must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the ordinance was adopted.

## **House Floor Amendment No. 1**

Deletes everything after the enacting clause. Reinserts the engrossed bill with changes. Provides that the redevelopment project in the TIF district created by an ordinance that was

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adopted on September 9, 1999 by the Village of Downs must be completed by December 31 of the 32nd year (now, the 35th year) after the year in which the ordinance was adopted. Makes revisory changes. Contains a non-acceleration clause. Effective immediately.

## **P.A. 96-0630 DCEO-TAX INCREMENT-LEEDS**

Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that “redevelopment project costs” include any direct or indirect costs relating to LEED certified construction elements. Provides that “LEED certified” means any certification level of construction elements by a qualified Leadership in Energy and Environmental Design Accredited Professional as determined by the U.S. Green Building Council. Makes revisory changes. Contains a non-acceleration clause.

### **House Committee Amendment No. 1**

Provides that redevelopment project costs also include any direct or indirect costs relating to Green Globes certified construction elements or construction elements with an equivalent certification.

## **P.A. 96-0336 STREET LIGHTING DIST-TAX LEVY**

Amends the Street Light District Act. Provides that territory shall not be disconnected from a street lighting district if the following criteria are met: (i) the municipality which contains all or part of the street lighting district does not levy a property tax on the taxable property in the territory, (ii) the municipality passes an ordinance permitting the street lighting district to operate and levy a tax, and (iii) the municipality does not collect a franchise fee from an electrical utility. Effective immediately.

## **P.A. 96-0339 NURSING HOME-INTERMEDIATE CARE**

Creates the MR/DD Community Care Act and amends the Nursing Home Care Act. Provides that all intermediate care facilities for the developmentally disabled and long-term care for under age 22 facilities shall be licensed by the Department of Public Health under the MR/DD Community Care Act instead of under the Nursing Home Care Act. Makes the provisions in the MR/DD Community Care Act substantially the same as those in the Nursing Home Care Act, including provisions for the rights of residents and responsibilities of facilities, licensing, violations and penalties, and transfer or discharge of residents. Amends the Illinois Act on the Aging, the Illinois Health Facilities Planning Act, the Illinois Income Tax Act, the Nursing Home Administrators Licensing and Disciplinary Act, the Illinois Public Aid Code, the Nursing Home Grant Assistance Act, and the Unified Code of Corrections to make conforming changes. Effective immediately.

### **Senate Committee Amendment No. 1**

In the MR/DD Community Care Act, adds provisions concerning prior law and rules adopted under prior law; also makes various provisions in the Act gender-neutral.

Amends the Election Code, the Illinois Act on Aging, the Property Tax Code, the Alternative Health Care Delivery Act, the Assisted Living and Shared Housing Act, the Elder Abuse and Neglect Act, the Older Adult Services Act, the Protection and Advocacy for Mentally Ill Persons Act, and the Secure Residential Youth Care Facility Licensing Act to add references to the MR/DD Community Care Act. Under the Assisted Living and Shared Housing Act, provides for conversion of parts of a facility licensed under the MR/DD Community Care Act to assisted living; provides that such a conversion is exempt from review by the Health Facilities Planning Board. Deletes current-law references to the Nursing Home Care Act and retains added references to the MR/DD Community Care Act: (1) in the Department of Human Services Act, in provisions concerning the Inspector General; (2) in the Mental Health and Developmental Disabilities Administrative Act, in provisions concerning release from a State facility; (3) in the Disabilities Services Act of 2003, in provisions concerning a definition of “long-term care facility” (and changes the defined term to “MR/DD community care facility”); and (4) in the Developmental Disability and Mental Disability Services Act, in provisions concerning the authority of the Department of Human Services to license, certify, and prescribe standards governing programs and services provided under the Act. Deletes the following amendatory changes: (A) in the Innovations in Long-term Care Quality Grants Act, in provisions concerning eligibility for a grant; (B) in the Assisted Living and Shared housing Act, in provisions concerning residency requirements; (C) in the Nursing Home Care Act, in provisions concerning a curriculum for training nursing assistants and others; and (D) in the Illinois Public Aid Code, in provisions concerning the Long-Term Care Provider Fund. Changes the bill’s effective date from immediate to July 1, 2010. Adds a July 1, 2010 effective date.

### **Senate Floor Amendment No. 2**

In the MR/DD Community Care Act, adds a reference to “MR/DD facility” in the definition of “facility”. In the Illinois Health Facilities Planning Act, provides that the Act does not apply to any change of ownership of a facility licensed under the MR/DD Community Care Act.

## **P.A. 96-0764 MENTAL HEALTH-PTCELL REFERENDUM**

Amends the Property Tax Code. Provides that a referendum to increase the limiting rate under the Property Tax Extension Limitation Law shall include a statement of the purpose for the increase. Amends the Community Mental Health Act. Provides that, if a governmental unit levies a tax under the Act and the rate specified in the referendum question is less than 0.15%, then the governing body of the governmental unit may increase that rate to not more than 0.15% upon referendum approval. Effective immediately.

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## **P.A. 96-0636 UPPER MISSISSIPPI RIVER PORT**

Creates the Upper Mississippi River International Port District Act. Sets forth the territory of the District. Provides that the District shall be governed by a Board of Commissioners, and sets forth the terms of the Commissioners. 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 to acquire certain property, the power of eminent domain, and the power to issue bonds. Sets forth procedures for leases and contracts related to warehouses and storage facilities. Contains other provisions. Effective immediately.

### **Senate Floor Amendment No. 1**

Provides that the Upper Mississippi River International Port District includes the area within the corporate limits of Whiteside and Rock Island Counties. Decreases the Board from 8 to 5 members. Provides that the Governor shall appoint one member of the Board. Provides that the County Board Chairs of Jo Daviess, Whiteside, Rock Island, and Carroll Counties shall appoint 4 members of the Board. Provides that no more than 2 of the members appointed by the County Board Chairs shall be associated with the same political party. Deletes provisions authorizing the senior United States Senator from Illinois to appoint one member of the Board. Deletes provisions concerning the creation of an ad hoc committee to develop a transition plan from the Local Redevelopment Authority to Upper Mississippi River International Port District Board. Makes other changes.

### **House Committee Amendment No. 1**

Deletes everything after the enacting clause. Reinserts the engrossed bill with changes. Provides that the Upper Mississippi River International Port District includes the area within the corporate limits of Carroll County and Jo Daviess County (instead of the corporate limits of Jo Daviess, Whiteside, Rock Island, and Carroll Counties). Provides that the County Board Chairs of Jo Daviess and Carroll Counties shall appoint 4 members of the board (instead of the County Board Chairs of Jo Daviess, Whiteside, Rock Island, and Carroll Counties). Deletes provisions pertaining to export trading companies. Requires referendum approval for the Port District to levy a tax for the purpose of financing and maintaining utility and infrastructure costs of the Port District. Provides that the tax may not exceed 0.05% of the value of all taxable property within the Port District (instead of 1.5%). Makes other changes. Effective immediately.

## **P.A. 96-0486 PROP TAX-ASSESS-VIEW-BOOKS**

Amends the Property Tax Code. In counties of less than 3,000,000, provides that the chief county assessment officer need not notify the township assessor concerning views of property if the township assessor fails to timely return the assessment books or workbooks. In counties of less than 600,000, provides that the township assessor must return assessment books or workbooks before June 15 (instead of April 15). Effective immediately.

## **P.A. 96-0010 PROP TAX/MULTI-TWP ASSESSORS**

Amends the Illinois Municipal Code concerning the imposition of use and occupation taxes by non-home rule municipalities. Provides that, beginning July 1, 2009, the Department of Revenue shall administer and enforce a tax imposed or changed on or before May 20, 2009 by a non-home rule municipality with more than 6,500 but fewer than 7,000 inhabitants. Effective immediately.

## **P.A. 96-0738 REAL ESTATE TIMESHARE**

Amends the Real Estate Timeshare Act of 1999. Provides a description of the Act's scope. Provides that a resale agent is a person who for another and for compensation, or with the intention or expectation of receiving compensation, either directly or indirectly, sells or offers to sell (instead of directly or through an employee or agent sells or offers to sell a timeshare). Provides definition of "managing entity lien". Provides that the minimum requirements of a timeshare sale listing agreement include the use, rental, or exchange of the unit while listed; designation of any rental fees recipient; disclosure of any relationship between the resale agent and any person receiving a benefit from use of the timeshare; any pre-sale fees; the resale agent's prior experience; commissions; and other items (instead of requiring only disclosure of the resale agent's compensation, certain terms of the use or rental of the timeshare, and the length of the term of the listing contract). Provides for disclosures, in addition to those required, to a prospective purchaser of a timeshare that include the status of assessments and real estate or personal property taxes and the location of documents about the timeshare. Provides that a timeshare resale agent shall be a licensed real estate broker unless exempt from licensure by the Real Estate License Act of 2000 or because of selling no more than 8 timeshares per year. Provides for a managing entity lien. Provides procedures, including notices and auctions, for the nonjudicial foreclosure against time share estates and the foreclosure of a lien or security interest on a timeshare use under the Act or under the Uniform Commercial Code. Repeals certain provisions of existing law regarding resale agent registration requirements. Makes other changes. Provides for severability of the amendatory provisions. Effective immediately.

### **House Committee Amendment No. 1**

Further amends the Real Estate Timeshare Act of 1999. Provides that a "resale agent" includes a person who sells, offers to sell or advertises to sell within this State (instead of sells or offers to sell) any timeshare interest previously sold to a purchaser or solicits within this State (instead of solicits) any owner of a timeshare to sell the owner's timeshare interest. Provides that a managing entity lien is perfected on the date the managing entity records a notice of lien in the office of the recorder (instead of in the registry of deeds) where the timeshare estate is located. Makes other changes.

### **House Floor Amendment No. 2**

Deletes everything after the enacting clause. Reinserts the contents of the engrossed bill with various changes and

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additions. Changes references to the “Office of Banks and Real Estate” and “Commissioner” to the “Department of Financial and Professional Regulation” and “Secretary”. Makes various changes regarding: scope of the Act; definitions; developer registration requirements; exchange company registration and disclosure requirements; resale agent registration requirements and duties; and registration review. Makes other changes. Provides for severability. Effective immediately.

## **P.A. 96-0490 PROP TX-INSTALLMENTS**

Amends the Property Tax Code. In a Section concerning property tax installments in counties with 3,000,000 or more inhabitants, provides that, beginning with taxes payable in 2010, the first installment shall be computed at 55% (instead of 50%) of the total of each tax bill for the preceding year. Effective immediately.

## **P.A. 96-0491 CIRCUIT BREAKR-APPLICATION-FEE**

Amends the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act. Provides that a person may not under any circumstances charge a fee to a claimant for assistance in completing an application form for a property tax relief grant or pharmaceutical assistance under the Act. Effective immediately.

## **Sales and Use Tax**

### **P.A. 96-0238 MUNI CD-HOTEL TAX**

Amends the Illinois Municipal Code. Creates the municipal hotel use tax. Authorizes municipalities to impose a tax upon the privilege of renting or leasing rooms in a hotel within the municipality at a rate not to exceed 5% of the rental or lease payment. Requires each hotel in the municipality to collect the tax from the person making the rental or lease payment at the time that the payment is tendered to the hotel and, as trustee, to remit the tax to the municipality. Sets forth certain exemptions. Prohibits municipalities from imposing both a hotel use tax and a hotel operators' occupation tax. Effective immediately.

### **P.A. 96-0446 TOBACCO-SAMPLES PROHIBITED**

Amends the Sale of Tobacco to Minors Act. Changes the title of the Act to the Sale and Distribution of Tobacco Products Act. Provides that a person shall not distribute without charge samples of any tobacco product to any other person, regardless of age: (1) at a retail establishment selling tobacco products; (2) from a lunch wagon; or (3) on a public way as a promotion or advertisement of a tobacco manufacturer or tobacco product. Provides that the prohibition applies even if the person who is intended to receive the tobacco product purchased another product from the person intending to distribute the tobacco product. Retains the same penalties as the penalties for distribution of tobacco products to minors. Amends the Liquor Control Act of 1934 and the Display of Tobacco Products Act to make conforming changes.

### **House Committee Amendment No. 1**

Provides that free samples of tobacco products may be distributed within a retail establishment selling tobacco products if the retailer has verified the purchaser's age with a government issued identification. Provides that samples of tobacco products may be distributed in an adult-only facility. Defines “adult-only facility”. Deletes provision that the prohibition on the free distribution of tobacco samples applies even if the person who is intended to receive the tobacco product purchased another product from the person intending to distribute the tobacco product.

### **P.A. 96-0449 AMENDS PUBLIC UTILITIES ACT**

Amends the Public Utilities Act. Provides that beginning in February 1999 and through January 2013 (rather than January 2009), each qualified solid waste energy facility that sells electricity to an electric utility at the purchase rate described in specified provisions shall file with the Department of Revenue on or before the 15th of each month a form, prescribed by the Department of Revenue, that states the number of kilowatt hours of electricity for which payment was received at that purchase rate from electric utilities in Illinois during the immediately preceding month. Provides that Beginning on July 1, 2006 through January 31, 2013 (rather than January 31, 2009), each month the State Treasurer shall certify the following to the State Comptroller specified information. Provides that the State Treasurer, without appropriation, must make distributions immediately after January 15, April 15, July 15, and October 15 of each year, up to maximum aggregate distributions of \$500,000 for the distributions made in the 4 quarters beginning with the April distribution and ending with the January distribution, from the Municipal Economic Development Fund to each city, village, or incorporated town located within Cook county that has approved construction within its boundaries of an incinerator that will burn recovered wood processed for fuel to generate electricity and will commence operation after 2009 (rather than (1) uses or, on the effective date of Public Act 90-813, used municipal waste as its primary fuel to generate electricity; (2) was determined by the Illinois Commerce Commission to qualify as a qualified solid waste energy facility prior to the effective date of Public Act 89-448; and (3) commenced operation prior to January 1, 1998). Provides that the distributions may also be used for cleanup of open dumping from vacant properties and the removal of structures condemned by the city, village, or incorporated town. Effective immediately.

### **P.A. 96-0179 TOBACCO-POSSESSION-MINORS**

Amends the Juvenile Court Act of 1987. Provides that, if a minor violates the provisions prohibiting minors from possessing any cigars, cigarettes, smokeless tobacco, or tobacco in any of its forms, the court may in its discretion, and upon recommendation by the State's Attorney, order the minor and his or her parents or legal guardian to attend a smoker's education or youth diversion program if that

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program is available in the jurisdiction where the offender resides. Provides that attendance at a smoker's education or youth diversion program shall be time-credited against any community service time imposed for a violation of the provision prohibiting tobacco possession by a minor. Imposes several penalties for a violation of the provision prohibiting tobacco possession by a minor. Amends the Sale of Tobacco to Minors Act. Changes the short title of the Act to the Prevention of Tobacco Use by Minors Act. Prohibits the possession of tobacco by minors and makes violation a petty offense. Amends other Acts to change references to the short title of the Prevention of Tobacco Use by Minors Act. Makes other changes. Effective immediately.

## **P.A. 96-0124 CNTY CD-OCCUPATION TX PROCEEDS**

Amends the Counties Code concerning the Special County Retailers' Occupation Tax For Public Safety or Transportation. Authorizes counties to share tax proceeds received for public safety purposes, including proceeds received before the effective date of this amendatory Act, with any fire protection district located in the county. Effective immediately.

## **P.A. 96-0532 USE/OCC TAX-EXEMPT MUNI HALL**

Amends the Use Tax Act, Service Use Tax Act, Service Occupation Tax Act, and Retailers' Occupation Tax Act. Exempts tangible personal property sold to a public-facilities corporation for purposes of constructing or furnishing a municipal convention hall, but only if the legal title to the municipal convention hall is transferred to the municipality without any further consideration by or on behalf of the municipality at the time of the completion of the municipal convention hall or upon the retirement or redemption of any bonds or other debt instruments issued by the public-facilities corporation in connection with the development of the municipal convention hall. Provides that the exemption is not subject to sunset. Effective immediately.

## **P.A. 96-0759 SALES TAX EXEMPTION – AIRCRAFT PARTS**

Replaces everything after the enacting clause. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that materials, parts, equipment, components, and furnishings incorporated into or upon an aircraft for the modification, refurbishment, completion, replacement, repair, or maintenance of the aircraft are exempt from taxation under the Acts.

## **P.A. 96-0782 CIG TAX FIX (Trailer to SB801 from 95th GA)**

Amends the Cigarette Tax Act and the Cigarette Use Tax Act. Makes changes to the definition of "contraband cigarette". Makes changes concerning tax stamp requirements. Provides that an applicant who owes any delinquent cigarette taxes (instead of \$500 or more) is ineligible for a distributor's license. Provides that out-of-state manufacturers who are not licensed distributors, but who ship and deliver unstamped

original packages of cigarettes into the State, shall obtain a permit from the Department of Revenue. Contains provisions concerning the obligations of the permittee. Prohibits makers, manufacturers, and fabricators from selling original packages of cigarettes to retailers. Changes the definition of "transporter". Increases certain penalties and fees. Makes numerous other changes. Effective January 1, 2010, except that certain provisions concerning a repealer take effect upon becoming law.

## **P.A. 96-0622 CNTY CD-PUBLIC FACILITIES**

Amends the Counties Code. Adds that if a special county retailers' occupation tax is imposed for public facilities purposes, the name of the project may be included in the proposition at the discretion of the county board. Effective immediately.

## **House Committee Amendment No. 1**

Further amends the Counties Code. Authorizes counties with a population of 100,000 or less and a public building commission organized by the county seat of the county, to cause to be erected or otherwise provided, and to maintain or cause to be maintained, suitable facilities to house students pursuing a post-secondary education at an academic institution located within the county.

## **P.A. 96-0033 PUBLIC UTILITIES**

Amends the Illinois Power Agency Act to change provisions concerning the total resource cost test. Amends the Public Utilities Act. Changes provisions concerning prohibited activities by former members of the Illinois Commerce Commission. Changes provisions concerning energy efficiency and demand-response measures. Adds provisions concerning natural gas energy efficiency programs. Contains provisions concerning ex parte communications by specified parties. Changes provisions concerning the changing of rates by a utility. Provides that the Commission shall specifically assess the justness and reasonableness of any amount expended by a public utility to compensate attorneys or technical experts to prepare and litigate a rate case that the issue shall be expressly addressed in the Commission's final order. Provides that all meetings of the Commission shall be conducted pursuant to the provisions of the Open Meetings Act and comply with specified requirements. Contains provisions concerning the hearing examiner's Proposed Order. Contains provisions concerning the jurisdiction of the Commission and the courts. Contains provisions concerning on-bill financing programs for gas and electric utilities. Contains provisions concerning (1) automatic adjustment clause tariffs, (2) uncollectibles, and (3) financial assistance for electric and gas utilities. Amends the Energy Assistance Act. Changes provisions concerning the Supplemental Low-Income Energy Assistance Fund. Adds provisions concerning financial assistance and payment plans for specified customers. Contains a nonacceleration clause and an inseverability clause. Effective immediately.

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## House Floor Amendment No. 3

Further amends the Public Utility Act. In provisions concerning natural gas efficiency programs, provides that certain provisions do not apply to customers of a natural gas utility that have a North American Industry Classification System code number that is 22111 or any such code number meeting specified criteria (instead those that have a North American Industry Classification System Classification code meeting specified criteria). Further amends the Energy Assistance Act. Provides that the Percentage of Income Payment Plan is created as a mandatory (instead of statewide) bill payment assistance program for specified customers.

## Motor Fuel

### P.A. 96-0161 MOTOR FUEL-IMPACT FEE-REPEAL

Amends the Motor Fuel Tax Law. Provides that the tax imposed on receivers of motor fuel shall be imposed until January 1, 2025 (instead of January 1, 2013). Amends the Environmental Impact Fee Law. Extends the repeal of the Law to January 1, 2025 (instead of January 1, 2013). Effective immediately.

### P.A. 96-0027 OWEN-ILLINOIS/NICOR ISSUE

Amends the Gas Use Tax Law. Provides that a business enterprise classified under Standard Industrial Code (SIC) 3221 that (i) was located in an enterprise zone on or before November 1, 2005, (ii) was eligible for an exemption under the Act from November 1, 2005, through October 31, 2008, (iii) was entitled to a refund of at least \$75,000 during any 6-month period between November 1, 2005 and October 31, 2008, and (iv) paid the tax due during that period, may request that the public utility file an amended return or returns with the department. Provides that the utility must file the amended return or returns. Effective immediately.

## Lottery

### P.A. 96-0840 LOTTERY - CLEANUP OF CAPITOL BILL

Amends the Illinois Lottery Law. Provides that compensation paid to a private manager under a management agreement may include a fee for services and a performance-based bonus. Provides for other types of authorization from the federal Department of Justice than just a clarifying memorandum to allow the sale of lottery tickets on the Internet. Limits Internet sales of lottery tickets to transactions that are initiated and received exclusively within the State. Requires the Department of Revenue to submit a request to the United States Department of Justice for review of the State's plan to implement a pilot program for the sale of lottery tickets on the Internet and its propriety under federal law. Provides that the Department shall implement the Internet pilot program only if the Department of Justice does not object to the implementation of the program within a reasonable period of time after its review. Provides that the Governor

(instead of the Department of Revenue) shall select (instead of enter into a management agreement with) a private manager by September 15, 2010 (instead of March 1, 2010). Makes changes in provisions allowing the Department's retention of advisors. Makes other changes. Effective immediately.

## Gaming

### P.A. 96-0224 RIVERBOAT FINES-ADDICTION

Amends the Riverboat Gambling Act. Provides that, if a fine is imposed on an owner licensee for knowingly sending marketing or promotional materials to any person placed on the self-exclusion list, then the Illinois Gaming Board shall distribute an amount equal to 15% of the fine imposed to the unit of local government in which the riverboat is located for the purpose of awarding grants to non-profit entities that assist gambling addicts. Effective immediately.

### P.A. 96-0210 SENIOR BINGO – INCREASE CAP ON FEE

Amends the Bingo License and Tax Act. In provisions placing conditions on the conduct of bingo without a license or fee by senior citizens organizations, provides that the price paid for a single card shall not exceed 50 cents (rather than 5 cents) and the aggregate retail value of all prizes or merchandise awarded in any one game of bingo shall not exceed \$5 (rather than \$1). Effective immediately.

## Racing

### P.A. 96-0562 HORSE RACING-MUSEUM PAYMENTS

Amends the Illinois Horse Racing Act of 1975. Provides that if an inter-track wagering location licensee's facility changes its location, then the payments associated with that facility for museum purposes shall be paid to the park district in the area where the facility relocates, and the payments shall be used for museum purposes. Provides that if the facility does not relocate to a park district, then the payments shall be paid to the taxing district that is responsible for park or museum expenditures. Effective immediately.

### P.A. 96-0762 HORSE-ADVANCE DEPOSIT WAGERING

Amends the Illinois Horse Racing Act of 1975. Allows an organization licensee to maintain a system whereby advance deposit wagering may take place or to contract with another person to carry out a system of advance deposit wagering. Makes changes in the definitions of "Inter-track wagering", "non-host licensee", "pari-mutuel system of wagering", "licensee", "wagering facility", and "wagering". Adds definitions of "advance deposit wagering licensee" and "advance deposit wagering". Provides for a pari-mutuel tax on advance deposit wagering. Effective immediately.

### Senate Committee Amendment No. 2

Further amends the Illinois Horse Racing Act of 1975. Limits the authority to conduct advance deposit wagering to 3 years

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after the effective date. Allows advance deposit wagering licensees to place account deposit wagering terminals at wagering facilities as a convenience to customers. Provides that the Illinois Racing Board shall adopt rules limiting the interstate commission fees charged to an advance deposit wagering licensee. Imposes an additional pari-mutuel tax at the rate of 0.25% on advance deposit wagering, the amount of which shall not exceed \$250,000 in each calendar year. Provides that the additional tax on advance deposit wagering shall be deposited into the Quarter Horse Purse Fund, which shall be created as a non-appropriated trust fund administered by the Board for grants to thoroughbred organization licensees for payment of purses for quarter horse races conducted by the organization licensee. Provides that a thoroughbred organization licensee may petition the Board to conduct quarter horse racing and receive purse grants from the Quarter Horse Purse Fund. Gives the Board complete discretion in distributing the Quarter Horse Purse Fund to the petitioning organization licensees. Makes other changes.

## **Senate Floor Amendment No. 3**

Adds provisions amending the Executive Reorganization Implementation Act and the Illinois Horse Racing Act of 1975 to provide for the separation of the Illinois Racing Board from the Department of Revenue.

## **Senate Floor Amendment No. 4**

Provides that the Illinois Racing Board shall adopt rules regarding advance deposit wagering on interstate simulcast races that shall reflect, among other things, the General Assembly's desire to maximize revenues to the State, horsemen purses, and organizational licensees.

## **House Committee Amendment No. 1**

Replaces everything after the enacting clause with the engrossed bill with the following changes: Removes provisions amending the Executive Reorganization Implementation Act and the Illinois Horse Racing Act of 1975 to separate the Illinois Racing Board from the Department of Revenue.

## **P.A. 96-0796 SEPARATE GAMING BOARD FROM IDOR**

Amends the Executive Reorganization Implementation Act and the Illinois Horse Racing Act of 1975. Provides for the separation of the Illinois Racing Board from the Department of Revenue. Effective immediately.

## **Liquor**

### **P.A. 96-0744 LIQUOR CTRL-SALE NEAR CHURCH**

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

### **Senate Floor Amendment No. 3**

Exempts a restaurant established in a premises that is located within a municipality with a population in excess of 1,000,000

inhabitants and is within 100 feet of a church if it meets certain conditions.

### **P.A. 96-0662 BIDFA-PROHIBITED CONDUCT**

Amends the Beer Industry Fair Dealing Act. Expands the list of prohibited conduct under the Act, as it applies to brewers, to include coercing a wholesaler to sign an agreement by threatening to refuse approval for the wholesaler's business; terminating an agreement because the wholesaler fails to agree to a renewal agreement; and presenting an agreement to the wholesaler that grants the brewer the unilateral right to amend the agreement without the wholesaler's consent. Provides that an agreement between a brewer and wholesaler must state and provide that the agreement is governed by the Beer Industry Fair Dealing Act and other matters. Changes the definition of the term "territory" or "sales territory" to mean the exclusive geographic area (rather than the geographical area) of primary sales responsibility designated by the agreement between a wholesaler and brewer for any brand, brands, or brand extensions (rather than brand or brands) of the brewer. Further adds that the "territory" or "sales territory" designated by the agreement may not be designated by address or specific location unless such specific address or location is part of a general and broad territory or sales territory description. Effective immediately.

### **House Committee Amendment No. 1**

Requires an executed Illinois addendum to a wholesaler-brewer agreement to provide, in addition to other specified language, that any provision of the agreement requiring or attempting to require the wholesaler to waive compliance is void, unenforceable, and without legal effect and the applicable provisions of the Beer Industry Fair Dealing Act shall govern and control.

### **House Floor Amendment No. 2**

Deletes everything after the enacting clause and reinserts similar provisions with these changes and additions: provides that any provision of the Act supersedes any conflicting provision of agreements between brewers and wholesalers; provides that a wholesaler entering into an agreement containing provisions in conflict with the Act shall not be deemed to waive compliance with any provision of the Act; and makes various changes concerning prohibitions imposed upon brewers. Makes other changes. Effective immediately.

### **Senate Floor Amendment No. 1**

Provides that no brewer shall coerce or attempt to coerce a transferring wholesaler (rather than wholesaler) to sign a renewal, replacement, or amendment to an agreement by threatening to refuse to approve or delay issuing an approval for the sale or transfer (rather than sale) of a wholesaler's business. Requires the wholesaler-brewer agreement to provide in substance (rather than state and provide) that the agreement is governed by all applicable provisions of State law, and that such State law is incorporated into the agreement, shall be deemed to be a part thereof, and shall supercede any provision of the agreement in conflict with such

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State law. Eliminates language requiring the agreement to state and provide that applicable provisions of State law shall govern and control.

## **P.A. 96-0387 LIQUOR-BIRTH DEFECTS WARNING**

Amends the Liquor Control Act of 1934. In a provision concerning birth defects warning signs, adds to the required message on signs the following: "If you need assistance for substance abuse, please call the Office of Alcoholism and Substance Abuse (OASA) at 1-800-843-6154.". Effective on January 1, 2010.

## **P.A. 96-0283 LIQUOR - LICENSE**

Amends the Liquor Control Act of 1934. Provides that nothing in Section 6-11 prohibits the renewal of a license authorizing the sale of alcoholic liquor at a premises that is located within a municipality with a population more than 5,000 and less than 10,000 and is within 100 feet of a church if: (1) the church was established at the location within 100 feet of the premises after a license for the sale of alcoholic liquor at the premises was first issued; (2) a license for sale of alcoholic liquor at the premises was first issued before January 1, 2007; and (3) a license for the sale of alcoholic liquor on the premises has been continuously in effect since January 1, 2007, except for interruptions between licenses of no more than 90 days. Effective immediately.

## **P.A. 96-0851 SALE RESTRICTIONS (OVER 1 MILLION)**

Amends the Liquor Control Act of 1934. Exempts a premises that is located within a municipality with a population in excess of 1,000,000 inhabitants and is within 100 feet of a church-owned property if it meets certain conditions. Effective upon becoming law.

## **P.A. 96-0871 SALE RESTRICTIONS**

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. Effective immediately.

### **House Amendment 1**

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. Makes other changes.

## **P.A. 96-0482 BIFDA-REASONABLE COMPENSATION**

Amends the Liquor Control Act of 1934. Contains language concerning registration requirements for non-resident dealers and foreign importers of alcoholic liquors who are not manufacturers. Amends the Beer Industry Fair Dealing Act. Provides that provisions concerning reasonable compensation and arbitration apply only if the brewer agrees to pay reasonable compensation as defined under the Act and the total annual volume of all beer products supplied by a brewer to a wholesaler pursuant to agreements between such brewer and wholesaler represents 10% (rather than 20%) or less of the total annual volume of the wholesaler's business for all beer products supplied by all brewers, provided that such 10% volume of all beer products supplied by the wholesaler to the retailer does not exceed 10% of annual gross receipts. Makes other changes. Effective immediately.

### **Senate Committee Amendment No. 1**

Provides that specified provisions concerning compensation to a wholesaler and expedited arbitration shall apply if the total annual volume of all beer products supplied by a brewer under a wholesaler-brewer agreement represents 15% (rather than 10%) or less of the total annual volume of the wholesaler's business for all beer products supplied by all brewers. Deletes language concerning the wholesaler's annual gross receipts and language defining the term "annual gross receipts".

### **Senate Floor Amendment No. 2**

Provides that a wholesaler is entitled to certain remedies when a brewer fails to ship or make available brands ordered by the wholesaler prior to the brewer making any payment for the wholesaler's business.

# Court Cases

## Income Tax

### **Elgin Sweeping Services, Inc. v. IDOR**

No. 06 CH 13667 (Cir. Ct. Cook County Sept. 13, 2007)

In 1996, Elgin Sweeping had a net operating loss, which it carried forward and deducted a portion on its 1997 Illinois return without first carrying it back, despite having income in prior years to offset. Elgin Sweeping did not make an election to forgo the carryback period. Subsequently, a federal audit established additional taxable income in 1994. On its amended 1994 return, Elgin attempted to apply the remaining 1996 loss against its Illinois income and requested a refund. The Department denied the refund claim and issued an assessment for additional tax due, including double interest for failure to pay during the amnesty period. Elgin Sweeping protested. Applying federal regulations, the administrative law judge declined to recognize that carrying the full amount of a net operating loss to a subsequent tax year constitutes a deemed election to forgo the carryback period. Nevertheless, the hearing officer determined that the clear meaning of the statute precluded taxpayers from carrying back a loss that had already been carried forward and recommended that the denial be finalized. Relying on federal cases and the *Envirodyne* decision, the circuit court concluded that Elgin Sweeping was not precluded from carrying back the 1996 loss because no election had been made to forgo the carryback period on the 1996 return.

### **The Mead Corp. v. IDOR**

128 S. Ct. 1498 (April 15, 2008)

Mead reported the gain on the sale of its electronic publishing division, Lexis/Nexis, as nonbusiness income on its 1996 Illinois corporate income tax return. Mead also included the gross receipts from short-term securities in the denominator of its sales factor. On audit, the department determined that the gain was properly classified as business income under the functional test and that only the net gain on the sale of securities should be included in the sales factor. Mead paid the resulting assessment under protest and filed suit in the circuit court under the Protest Monies Act.

Initially, the circuit court granted Mead's motion for summary judgment on the sales factor issue, based on the statutory definition of sales as all gross receipts. The circuit court reconsidered, however, and applying the special rule contained in regulation section 100.3380(c)(5), entered summary judgment in favor of the department. The appellate court affirmed, finding that the special rule was a valid exercise of the authority granted by section 304(f) to modify the apportionment provisions.

A trial was held on the apportionability of the gain on the sale of Lexis/Nexis. Several witnesses testified to the separateness of the core paper and electronic publishing

businesses, and several experts opined that Mead lacked an operational relationship with Lexis/Nexis. The department argued that Mead should not be able to claim that they were not unitary because Mead had included Lexis/Nexis on its combined unitary returns since 1988, including the year of the sale, and apportioned its operating income. Even without a unitary relationship, the department argued that the gain still was apportionable because Lexis/Nexis served an operational function, given the description of the unit as its electronic publishing business rather than an investment in its annual reports, its manipulation of the structure as a division or separate subsidiary to obtain tax advantages, its nightly sweeps of excess cash for investing, and its approval of business plans and expansion expenditures.

The circuit court found that Lexis/Nexis was not unitary with Mead but served an operational function. Without addressing the unitary relationship, the appellate court affirmed the operational finding as not clearly erroneous. Unlike in *Hercules*, the appellate court determined that as 100% owner, Mead's involvement in Lexis/Nexis was more than merely passive by contributing capital, approving major expenditures, manipulating the business organization, retaining tax benefits, controlling excess cash, and describing itself in its annual reports as engaged in the electronic publishing business rather than as an investor. The appellate court also rejected Mead's argument that the gain should be classified as nonbusiness income under *Blessing/White* because Mead retained the proceeds to pay down corporate debt and buy back stock rather than distributing them to the shareholders.

Certiorari was granted by the U.S. Supreme Court, which held that the appellate court erred in applying the operation function test to another business. The Supreme Court reasoned that references to operational function in its prior decisions were not intended to add a new ground for apportionment but "simply recognizes that an asset can be a part of a taxpayer's unitary business even if what we may term a 'unitary relationship' does not exist between the 'payor and payee.'" 128 S. Ct. at 1508. When an asset is another business, the traditional criteria of functional integration, centralized management and economies of scale apply. The Supreme Court remanded for the appellate court to determine whether Lexis/Nexis was unitary with Mead, or in the alternative, whether the income of the two business should be separately apportioned according to each one's apportionment factors.

### **Byrd v. Hamer**

No. 07 MR 40 (Cir. Ct. 22nd Jud. Cir. Oct. 2, 2008)

Taxpayer, a recreational gambler, sought to deduct gambling losses against his gambling income. The taxpayer also challenged the distinction between professional and recreational gamblers as unconstitutional. Professional gamblers are able to deduct gambling losses on Schedule

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C, which others are allowed an itemized deduction on Schedule A. Schedule C deductions flow through to the computation of Illinois taxable income, while Schedule A deductions are below the line. Illinois does not provide a separate subtraction modification for gambling losses. Because the taxpayer did not pursue gambling full time nor rely on gambling income for his livelihood, the department's finding that he was not engaged in the business of gambling was not clearly erroneous. The court also determined that the federal distinction between income earned from a trade or business and other income was not discriminatory.

### **Nicor, Inc. v. IDOR**

Rule 23 Order, Nos. 1-07-1359, 1-07-1591 (1st Dist. Dec. 5, 2008)

Nicor sold its oil and natural gas exploration subsidiaries, which were part of its unitary business group. The transaction was structured as a deemed sale of assets under IRC section 338(h)(10). Nicor reported the gain as nonbusiness income, which was reclassified as business income by the department. Nicor paid the assessment under protest. In its motion for summary judgment, Nicor argued that under American States any deemed sale of assets results in nonbusiness income as a matter of law. The department opposed the entry of summary judgment on the ground that the facts concerning Nicor's use of the proceeds needed to be developed and, therefore, Nicor had not clearly demonstrated that the gain was nonbusiness income. Distinguishing Mead as not involving a deemed sale of assets, which is fully recognized by the department's regulation, the circuit court concluded that a 338(h)(10) election by definition satisfies all three elements of the modified functional test—liquidation, cessation of business and distribution of proceeds to the shareholders—and that the proceeds must be classified as nonbusiness income as a matter of law.

The appellate court affirmed. The court ruled that the Department's stipulation that the section 338(h)(10) election was valid was dispositive. Applying the holding in American States, the court determined that the transaction resulted in nonbusiness income to the oil and gas subsidiaries as a matter of law, which also resulted in nonbusiness income to Nicor, and the recognition of the election precluded any inquiry into nicor's use of the proceeds. The court noted in closing that the General Assembly has changed the definition of business income, so that this will not be an issue going forward.

## **Sales and Excise Taxes**

### **Irwin Industrial Tool Co. v. IDOR**

No. 04 L 50666 (Cir. Ct. Cook County Oct. 23, 2007)  
394 Ill. App. 3d 1002 (1st Dist. Sept. 11, 2009)  
235 Ill. 2d 588 (Jan. 27, 2010)

Irwin's predecessor corporation, American Tool Companies, owned an aircraft through a subsidiary based in Lincoln, Nebraska. The aircraft was used to transport its executives from Hoffman Estates, Illinois, to various company and customer locations nationwide. Initially, the bill of sale and FAA registration documents listed the Hoffman Estates address but were later amended to reflect the Lincoln, Nebraska location. The Department of Revenue assessed use tax on the purchase price of the aircraft, and Irwin paid the assessment under protest. In its motion for summary judgment, Irwin argued that the aircraft, which only spent 4% of its time on the ground in Illinois, lacked sufficient nexus with the state. Alternatively, Irwin argued that subjecting it to use tax on the full value of the aircraft would violate the fair apportionment prong of the Complete Auto test. The department responded that the aircraft had sufficient nexus with Illinois because more than one-third of its trips included a stop in Illinois and the corporate officers using the aircraft were based here. Furthermore, the department argued that the use tax is fairly apportioned as a matter of law because a credit is provided for sales and use taxes paid to another state. The circuit court granted summary judgment in favor of the department on the nexus issue but concluded that Illinois could only tax 4% of the value of the aircraft.

### **Kean v. Wal-Mart Stores, Inc.**

387 Ill. App. 3d 262 (1st Dist. Nov. 21, 2008)  
235 Ill. 2d 351 (Nov. 19, 2009)

Plaintiff made a purchase from Wal-Mart.com and brought suit to enjoin Wal-Mart from including delivery charges in the base subject to ROT/use tax. Another plaintiff joined to convert it into a protest action under the Crane Construction Co. v. Symons Clamp and Manufacturing Co. approach. The circuit court denied the motion for preliminary injunction on January 17, 2007. Then on April 20, 2007, the circuit court granted motions to dismiss filed by Wal-Mart and the Department. Construing the statute and regulations, the circuit court determined that the selling price properly included the shipping charges because the Plaintiff could not complete the sale without choosing a delivery method.

The appellate court affirmed. Analyzing whether the delivery charges were inseparably linked to the purchase, the court noted that the Plaintiff had not alleged that the customer could purchase goods online without also paying for shipping, and even conceded at argument that "selecting a shipping option was a necessary step in any online purchase." The department's finding was not clearly erroneous "where charges for both merchandise and shipping are agreed to in a single click of the mouse."

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## **Advanced On-Site Concrete Inc. v. IDOR**

No. 1-06-3426, Rule 23 Order (1st Dist. May 22, 2008)  
229 Ill. 2d 663 (Nov. 26, 2008)

Advanced manufactured and delivered ready mix concrete. Advanced also operated a material yard, where it sold sand, stone, bagged cement and other items. Standard delivery was included in the price of the concrete. Additional charges were added for small loads, special hours and overtime deliveries. The Taxpayer treated these add-on costs as non-taxable services and did not include them in the taxable base on its invoices. On audit, the department determined that those charges were subject to retailers' occupation tax. In addition, use tax was not paid on the parts purchased for its vehicles and equipment because Advanced considered them to be eligible for the exemption for manufacturing machinery and equipment. On audit, the department allowed the MM&E exemption for fifty percent of the parts and assessed use tax on the remainder. The MM&E exemption was also disallowed for other consumable supplies, including rags and t-shirts for drivers, based on a random sampling.

With regard to the delivery charges, even though they were separately stated on the invoices, the court determined that they were necessary components of the ready-mix concrete, which could not be sold absent delivery. Thus, the special charges were part of the cost of providing the concrete and were properly subject to ROT.

As for use tax on the replacement parts, given that the department had conceded MM&E on various equipment, the court found that the calculation of use tax on the replacement parts was erroneous. Even though Advanced lacked records to identify on which equipment the parts were placed, the department's actions had undercut the prima facie case with regard to the replacement parts. Therefore, testimony that 98% of the parts were used on exempt equipment was sufficient to qualify for the credit.

Finally, Advance argued that imposing double amnesty interest violated due process, equal protection and uniformity guarantees. The appellate court held that distinguishing between taxpayers who participated in amnesty and those who did not was a reasonable classification, which was rationally related to the amnesty program's purpose of raising revenue in the midst of a budget shortfall.

## **American Airlines Inc. v. IDOR**

No. 07 L 50228 (Cir. Ct. Cook County Sept. 28, 2008)  
No. 1-08-2985, Ill. App. 3d (1st Dist. Dec. 18, 2009)

American filed refund claims totaling \$183,873 for use tax paid on aviation fuel used in international flights. During an examination of the taxpayers records, the auditor determined that the taxpayer would be eligible for a refund in the amount

of \$701,932 and advised the taxpayer to amend its refund claims. The Department originally approved but subsequently denied the amended refund claims as untimely filed. On administrative review, circuit court reversed, finding that the amended claims relate back to the filing of the original refund claims. Without any reasoning, the court also found that denying the amended refund claims would violate due process.

## **US Xpress Leasing Inc. v. IDOR**

894 N.E. 2d 890 (1st Dist. Aug. 27, 2008)  
229 Ill. 2d 697 (Nov. 26, 2008)

An interstate motor carrier, the taxpayer filed quarterly motor fuel tax reports with the State of Oklahoma pursuant to the International Fuel Tax Agreement ("IFTA"). US Xpress filed claims with Illinois for the period April 2001 through December 2002 seeking a refund of tax in the amount of \$124,946.18 paid on fuel consumed while idling. US Xpress employs OmniTracs computerized monitoring equipment that measures fuel consumed while idling, which constitutes the time when the vehicles are parked with the engine running for refueling, climate control during sleeping, and loading or unloading cargo. The OmniTracs system does not distinguish between on and off-road use. US Xpress estimated that idling off-road constituted 6% of the 9,685,750 gallons of fuel consumed in Illinois.

Construing the statute, the appellate court concluded that the exemption for fuel used for a nontaxable purpose is based on the nature and not the location of the fuel consumption. The court ruled that "section 13 clearly and unambiguously prohibits a tax refund for fuel consumed in Illinois by commercial vehicles while idling whether that idling takes place on a public highway or on private property." PLA was denied.

## **Lombard Public Facilities Corp. v. IDOR**

378 Ill. App. 3d 921 (2nd Dist. Jan. 9, 2008)

LPFC was established by the Village of Lombard as a nonprofit corporation to finance and construct a hotel and convention center, which was part of the village's strategic plan to enhance economic development, but the \$192 million cost of the project exceeded the village's bonding limitations. Therefore, the village resorted to creating LPFC to undertake the project and granted it authority to issue tax-free municipal bonds, which would be backed by the village but not subject to its bonding limitations. The village also pledged the sales and hotel tax revenue stream generated by the project to retire the bonds. When the project was completed and the bonds retired, ownership of the property would revert to the village. LPFC sought the exemption from sales tax as a governmental body, which is not defined in the ROT. The appellate court interpreted the exemption as applying only to governmental bodies, not instrumentalities thereof. The appellate court also

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addressed the equitable ownership issue raised in *Southern Illinois University v. Booker*, where the university transferred title to a dormitory and leased it back. The court found that case inapposite because the village could not be considered the purchaser of the tangible personal property for purposes of the ROTA.

### Property Tax

#### **Chicagoland Chamber of Commerce v. Pappas**

378 Ill. App. 3d 334 (1st Dist. Dec. 14, 2007)

This case involved a constitutional challenge to the alternative homestead exemption, also known as the 7% assessment cap legislation, adopted in 2004 as an improper delegation of legislative authority, a violation of uniformity, an ultra vires assessment cap, special legislation, and retroactive reassessment in violation of due process. The Department of Revenue intervened and filed a motion to dismiss, as did the County defendants. The appellate court held that granting counties the option to adopt the alternative homestead exemption was not an improper delegation of legislative authority to grant exemptions. In rejecting the uniformity challenge, the appellate court reasoned that even if uniformity applied to exemptions, which the constitution does not support, the legislature still is afforded sufficient flexibility in drafting exemptions to respond to societal needs, and they need not apply uniformly statewide if counties choose not to opt into the system. Next, the appellate court found that the ultra vires argument only elevated form over substance, because however structured, the alternative homestead exemption still reduced the property's assessed value. Also, the statute on its face did not constitute special legislation because any county could have adopted the alternative homestead exemption provisions. Finally, the legislation was not retroactive because it was passed before the property tax bills were issued and nonhomestead property owners were on notice that some type of homeowner's property tax relief was being considered. Therefore, the complaint was properly dismissed for failure to state a cause of action.

#### **Most Worshipful Grand Lodge of Ancient and Accepted Masons v. IDOR**

No. 4-07-0404, Rule 23 Order (4th Dist. Dec. 28, 2007)

The Lodge provides nursing care and assisted living services. In 1997, the Lodge expanded to include an independent living program, in addition to the sheltered and intermediate care programs, each of which were located in separate buildings. Until 1999, when a fee-for-service program was implemented, residents were required to surrender all assets in exchange for life-long care. Independent living residents are required to pay 25 percent of the initial unit fee, which costs between \$18,000 and \$117,000, with 60 days of occupancy. Monthly maintenance fees range from \$292 to \$804. The Lodge

applied for an exemption from property tax based on charitable use. During the administrative proceedings, the Lodge and the department stipulated that the application only applied to the assisted living facility, while the others would continue to be exempt. The department denied the application, finding that residents must demonstrate certain financial and physical requirements and pay a substantial fee upon entry, even though the monthly fees may be waived once resources were exhausted. Also, residents could be removed for failure to pay, and none had received financial assistance. On administrative review, the circuit court remanded to conduct another hearing regarding additional financial information. The department again concluded that the evidence did not demonstrate that the primary use of the apartments is charitable, and the circuit court affirmed. The Lodge argued that the standard set forth in *Methodist Old People's Home* should take into consideration the evolving definition of charitable care, but the appellate court disagreed. Finding that the primary use of the independent living apartments was to provide housing to residents who could afford to pay, the appellate court determined that the Lodge had failed to clearly prove it was entitled to the claimed exemption. The appellate court also held that actual use of the property determined its exempt status, not the overall charitable mission of the Lodge as a whole.

#### **Faith Builders Church Inc. v. IDOR**

378 Ill. App. 3d 1037 (4th Dist. Feb. 7, 2008)

228 Ill. 2d 531 (May 29, 2008)

The church purchased a daycare center and turned it into a combined childcare, preschool, kindergarten and academy providing religious instruction. The department allowed an exemption for the portion occupied by the kindergarten and academy as used exclusively for school and religious purposes but denied the rest as used primarily as a for-profit daycare. The circuit court reversed but the appellate court reinstated the department's denial. The court accepted the church's characterization that the purpose of its activities was to provide religious instruction to infants, toddlers and preschoolers. However, religion appeared only once on the list of eleven activities, making daycare the primary purpose of supervising children so young, and daycare is not within the commonly understood meaning of religious purpose. Therefore, that portion of the building was not used primarily for religious purposes.

#### **Three Angels Broadcasting Network Inc. v. IDOR**

381 Ill. App. 3d 679 (5th Dist. March 31, 2008)

229 Ill. 2d 661 (Sept. 24, 2008)

The applicant operated a television and radio station offering devotional and other programming promoting principles of the Seventh-Day Adventist Church. The Network sought an exemption for a five-acre parcel where it produces and

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broadcasts programs based on religious and educational use. The court concluded that the First Amendment requires that the applicant's characterization of its programming as religious instruction be accepted. However, the applicant still bore the burden of proving that its use of the subject property was without a view to profit. The court found that the production of programming and selling airtime to other organizations had a propensity toward profit despite its religious content. Absent evidence of how it determined prices for its airtime, equipment and media, the applicant could not demonstrate its activities on the property were primarily religious and without a view to profit. Furthermore, the lack of any place on the order forms to request free or reduced-price product precluded the applicant from obtaining the charitable exemption.

### **Illinois Beta House Fund Corp. v. IDOR** 382 Ill. App. 3d 426 (1st Dist. April 25, 2008)

This case involved an educational exemption from property tax for a fraternity house near the University of Chicago campus. The Fund is a non-profit organization tasked with maintaining the fraternity house and fostering social, educational, fraternal and recreational activities. The Fund argued that property used for educational purposes need not be owned by a school to qualify for the exemption. The Fund relied on cases holding that property used by a separate organization to perform school administrative functions may obtain the educational exemption. The appellate court ruled that those applicants "must show that the primary use of the property is by an association of learning institutions or some other legal entity that is closely affiliated with and functions on behalf of a learning institution." The only evidence in that regard was a meeting between a fraternity alumnus and the university's Greek adviser. The court found that "[t]his limited contact does not demonstrate that the school exercised any authority over the Beta House Fund or the fraternity, or that the fraternity shared a close affiliation with the school and was functioning on its behalf." The court held that allowing the exemption in this case would be inconsistent with the constitutional requirement that the property primarily be used for educational purposes.

### **Provena Covenant Medical Center and Provena Hospitals v. IDOR**

384 Ill. App. 3d 734 (4th Dist. Aug. 26, 2008)  
236 Ill. 2d 368 (March 18, 2010)

Provena operates a Catholic hospital in Champaign, Illinois. It applied for a property tax exemption based on charitable use. In the year in question, Provena's revenues totaled \$115 million, with less than \$7,000 coming from unrestricted donations. While Provena had a charitable care policy, it was not advertised. Of the more than 110,000 admissions, 302 patients received free or discounted care, which cost \$831,724, or 0.7 percent of revenue. Although Provena

claimed as charity the \$10.5 million difference between Medicare and Medicaid payments and the amount that would have been billed for the services, patients were subjected to collection for a portion of that difference. Provena also forwarded unpaid bills to collection agencies and counted uncollectible accounts as charity care. On recommendation from the board of review, the department denied the application. The circuit court reversed the Director's decision.

The appellate court confirmed the department's denial of the exemption. Reviewing the Methodist Old Peoples Home factors, the appellate court considered some as guidelines and others as essential criteria. The first factor, benefiting an indefinite number of persons and reducing the burdens on government, "describes what a charity essentially is." The court found unclear whether selling medical services bestowed a public gift. The second factor was not discussed. The third factor, charitable donations, "can help to establish the identity of an institution as charitable but such funding is not essential." While finding that "having an operating income derived almost entirely from contractual charges goes against a charitable identity," that factor is not dispositive. The fourth and fifth factors, providing charity to all who need and apply for it without placing obstacles in their way, being essential criteria, require an institution to give liberally. Providing medical care is not charity in and of itself. Sending an impoverished patient a bill the patient cannot hope to pay is not an act of charity.

Finally, exclusive charitable use, requires that something of value be given for free. Billing the full cost for goods or services is not giving a gift. The record contained no evidence that patients were billed only according to their means. While fixed percentages may be unsuitable given the need to charge those able to pay, the Director's inference from the 0.7 percent of revenue spent on charitable care that charity was not given to all who needed it was not clearly erroneous. The policy of reducing medical fees based on family income without regard to the cost of the services rendered, computing charity care based on the full amount charged rather than the cost to the hospital, and billing the amount unreimbursed by Medicare or Medicaid posed other obstacles.

### **Springfield School District No. 186 v. IDOR**

384 Ill. App. 3d 715 (4th Dist. Aug. 26, 2008)

The school district used the subject property as a school until the mid 1990s. Lacking the resources to make the building handicap accessible, school district decided to sell the property. After the initial bidding process failed, the school district entered into a sale-leaseback agreement with Public Assets Service Corp., which sold certificates of participation to finance the necessary renovations. The payments under the 20-year lease were used to retire bonds. The developer received an unconditional first option to purchase the building for fair market value at the end of the lease and a right of first

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refusal if the building was sold sooner. The school district, which had a subordinate purchase option, subleased the property to the Illinois Department of Central Management Services. The school district sought an exemption from property tax for 2004 based on sections 15-35, 15-60 and 15-135 of the Property Tax Code. The department denied the request because the property was not in exempt ownership or use.

With respect to the exemption for school property, the appellate court found that the \$2 million in net profits between income earned on the sublease and the required lease payments disqualified the property for an exemption. Regarding the exemption for property owned by taxing districts and held for future expansion, the appellate court held that the provision may be invoked by school districts. The first element is met because school districts are included in the statutory definition of taxing districts. Even though evidence showed that the school district intended to use the property after the 20-year lease, the purchase option granted to the developer left too much doubt regarding the second element, whether the property was held for future expansion. The third element, whether the property is used for public purposes, was not at issue. Accordingly, the appellate court concluded that the school district had not satisfied its burden of proving that the property was entitled to the exemption.

### **LeaderTreks Inc. v. IDOR**

385 Ill. App. 3d 442 (2nd Dist. Sept. 19, 2008)

LeaderTreks provides educational and training materials, conducts seminars and organizes trips centered on developing student leaders. Services were offered to 70 area churches, and 75 trips were taken in 2006. LeaderTreks sought an exemption for its condominium office space based on religious and charitable use. Although no data for 2005 was submitted, financial information for 2004 revealed that LeaderTreks received \$868,000 in program fees and less than \$60,000 in donations. Expenses included \$420,000 for mission trips, \$320,000 for salaries, \$93,000 for adventure trips and \$50,000 for professional fees. The department denied the application, finding that LeaderTreks primarily operated as a tour guide. Concluding that the bylaws depicted an exclusively religious function in training youth beyond the ability of the individual churches to provide, the circuit court reversed. The appellate court noted that LeaderTreks failed to demonstrate the religious background of its employees or their qualifications to develop curriculum. While LeaderTreks focused on domestic and international trips with a religious component, the record did not indicate that ministers led the trips, nor did the bylaws state anything about religious education. The appellate court also noted that leadership training is not necessarily religious in nature. Therefore, LeaderTreks failed to prove the property was entitled to the exemption.

### **Timothy Christian Schools v. IDOR**

No. 1-07-2549, Rule 23 Order (1st Dist. March 31, 2009)

Timothy Christian Schools, which operates a religious school for grade K-12 in Elmhurst, applied for a property tax exemption for a parcel used to operate a resale shop. Proceeds from the store were distributed to four schools in the Chicago area and used to provide tuition credits to needy students. The ALJ determined that the property did not qualify for an exemption because it was used by a separate entity to operate the resale shop. In an unpublished decision, the appellate court affirmed the final administrative decision. First, the appellate court found that TCS failed to submit financial records to corroborate testimony that the funds were used to provide tuition assistance. Thus, TCS did not prove it used the proceeds for the purposes set forth in its bylaws. TCS also failed the fourth and sixth Korzen criteria because it did not demonstrate that charity was dispensed to all who need and apply for it without obstacles. Furthermore, TCS failed to prove that it did not profit from the enterprise and that all of the income was used for charitable purposes. The appellate court also held that the resale shop operator was a separate entity precluding TCS from obtaining an exemption.

### **Housing Authority of Marion County, Illinois v. IDOR**

389 Ill. App. 3d 1005 (5th Dist. April 20, 2009)

The Marion County Elderly Housing Corp. had requested a property tax exemption. After the circuit court reversed the final administrative decision denying the exemption, two school districts, a fire protection district and Salem Township petitioned to have the circuit court order voided because they were not named as necessary parties. The question was certified to the appellate court, which held that they were not necessary parties. The appellate court found that the applicant had fulfilled its obligation to serve a copy of its application for exemption on the petitioners. None of the petitioners participated in the administrative proceedings. Therefore, they were not necessary parties under the Administrative Review Law. The appellate court distinguished Board of Education of Bethany Community Unit School District No. 301 on the ground that the School Code requirements for a necessary party differ from those contained in the Property Tax Code. Because the petitioners were not parties of record in the administrative proceedings, they were not necessary parties on administrative review.