

Illinois Department of Revenue

Annual Report

**of
Collections
and
Distributions**



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Fiscal Year 2012**

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Illinois Department of Revenue

The Illinois Department of Revenue is the tax collection agency for Illinois government. IDOR administers approximately 70 tax laws, including the authorization to collect certain taxes on behalf of local governments. IDOR has Illinois offices in Springfield, Chicago, Des Plaines, Fairview Heights, Marion, and Rockford. IDOR also operates an office in Paramus, New Jersey.

This report covers two fiscal years (each running from July 1 to June 30th of the following year). The department collected more than \$32 billion in state and local government revenue in fiscal year 2011 and more than \$38 billion in state and local government revenue in fiscal year 2012. Among the items impacting collections during this time period were an increase in the individual and corporate income tax rates (effective January 1, 2011) and a tax amnesty payment period that ran October 1, 2010 through November 8, 2010.

The amnesty program applied to all taxes, except for Motor Fuel Use Tax (IFTA), collected by IDOR, such as Retailers' Occupation, Use, Income, Replacement, Liquor, Cigarette, Hotel, Chicago Soft Drink and other miscellaneous taxes. In addition, the state's portion of the sales tax was suspended from August 6, 2010 through August 15, 2010 on clothing items costing less than \$100.

Additional statistics, tax forms, informational bulletins, general information bulletins and private letter rulings can be found on IDOR's website at <http://tax.illinois.gov>.

Illinois Department of Revenue

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Annual Report of Collections and Distributions 2012

Illinois Department of Revenue Published 12/31/12

Table 1: Total Revenue Collected (1)

Section 1: State Taxes and Fees Collections(2)		FY2010	FY2011	FY2012
Income Taxes				
1	Individual Income Tax	\$9,456,421,492	\$12,396,123,493	\$16,955,593,063
2	Corporate Income Tax	\$1,667,838,215	\$2,280,399,447	\$2,985,207,322
3	Personal Property Replacement Tax (3)	\$1,021,394,975	\$1,386,948,406	\$1,239,392,352
A. Total Income Taxes		\$12,145,654,682	\$16,063,471,346	\$21,180,192,737
Sales Taxes				
1	Retailers' Occupation, Use, Service Occupation, Service Use	\$8,467,132,246	\$9,567,425,777	\$9,897,488,455
2	Other Sales or Renting Taxes and Fees			
	a) Automobile Renting Occupation and Use Taxes	\$29,066,960	\$32,860,107	\$33,957,084
	b) Tire User Fee	\$16,384,262	\$17,072,531	\$16,479,808
	c) Vehicle Use Tax	\$34,922,306	\$35,180,964	\$33,740,575
B. Total Sales Taxes		\$8,547,505,774	\$9,652,539,379	\$9,981,665,922
Motor Fuel Taxes				
1	Motor Fuel and Motor Fuel Use Taxes	\$1,259,807,572	\$1,246,339,816	\$1,222,011,589
2	Underground Storage Tank Tax and Environmental Impact Fee	\$70,385,408	\$71,108,538	\$69,589,589
C. Total Motor Fuel Taxes		\$1,330,192,980	\$1,317,448,354	\$1,291,601,178
Excise Taxes				
1	Cigarette and Cigarette Use Taxes	\$549,257,055	\$561,042,746	\$580,014,924
2	Coin-operated Amusement Device Tax	\$1,748,847	\$1,890,070	\$1,740,379
3	Dry-cleaning Solvent Tax and License Fees	\$2,786,853	\$2,628,863	\$2,428,089
4	Electricity Excise Tax	\$396,949,378	\$407,977,612	\$395,542,879
5	Energy Assistance and Renewable Energy	\$109,437,795	\$104,062,876	\$114,071,896
6	Gas Tax Collections(4)	\$156,320,493	\$159,413,148	\$146,798,596
7	Hotel Operators' Occupation Tax	\$171,019,922	\$193,391,253	\$211,075,064
8	Invested Capital Tax and Electricity Distribution Tax	\$159,497,840	\$186,066,831	\$199,986,191
9	Liquor Gallonage Tax	\$230,149,306	\$268,339,052	\$279,232,201
10	Telecommunications Excise Tax	\$623,464,139	\$670,271,334	\$573,875,068
11	Telecommunication Infrastructure Maintenance Fee	\$20,323,211	\$19,878,728	\$18,488,794
12	Tobacco Products Tax	\$23,791,657	\$27,475,614	\$28,982,632
D. Total Excise Taxes		\$2,444,746,496	\$2,602,438,127	\$2,552,236,713
Gaming Taxes				
1	Bingo Tax and License Fees	\$2,426,531	\$2,280,173	\$2,134,821
2	Charitable Games Tax and License Fees	\$577,427	\$507,480	\$469,222
3	Pull Tabs and Jar Games Tax and License Fees	\$5,054,755	\$4,912,784	\$4,591,451
4	Racing Pari-mutuel Tax	\$6,946,299	\$6,756,595	\$7,231,927
E. Total Gaming Taxes		\$15,005,012	\$14,457,032	\$14,427,421
Other Collections				
1	Miscellaneous(5)	\$5,668,799	\$3,863,061	\$3,250,854
2	Qualified Solid Waste Energy Facility Payment	\$84,290	\$82,981	\$68,175
3	Real Estate Transfer Tax	\$55,743,859	\$57,037,985	\$59,448,800
4	Senior Citizens Real Estate Tax Deferral	\$3,801,844	\$4,709,385	\$5,856,739
5	Tennessee Valley Authority	\$120,255	\$127,815	\$131,828
F. Total Other Taxes		\$65,419,047	\$65,821,227	\$68,756,396
Total Section 1: State Collections (A+B+C+D+E+F)		\$24,548,523,991	\$29,716,175,465	\$35,088,880,367

Annual Report of Collections and Distributions 2012

Table 1: Total Revenue Collected (continued)

Section 2: Taxes Collected for Local Governments(6)	FY2010	FY2011	FY2012
Automobile Renting Occupation and Use Taxes			
1 County Automobile Renting Occupation and Use Taxes	\$214,622	\$176,112	\$256,364
2 MPEA Automobile Renting Occupation and Use Taxes	\$25,646,992	\$27,414,040	\$28,833,849
3 Municipal Automobile Renting Occupation and Use Taxes	\$5,177,608	\$5,544,810	\$5,915,142
A. Total Automobile Renting Occupation and Use Taxes	\$31,039,222	\$33,134,962	\$35,005,355
B. Chicago Soft Drink Tax	\$8,329,492	\$9,193,114	\$9,598,009
C. County Motor Fuel Tax	\$31,488,871	\$32,225,470	\$32,815,203
D. County Water Commission Tax	\$29,050,086	\$30,879,237	\$32,152,216
E. Home Rule and Non-Home Rule Sales Taxes	\$1,453,816,844	\$1,390,128,592	\$1,424,903,248
Hotel Taxes			
1 Illinois Sports Facilities Tax	\$29,280,110	\$33,216,678	\$36,780,128
2 MPEA Hotel Tax	\$34,135,215	\$38,661,677	\$42,878,868
3 Municipal Hotel Tax (Chicago)	\$14,789,442	\$16,777,812	\$18,577,728
F. Total Hotel Taxes	\$78,204,767	\$88,656,167	\$98,236,724
G. Mass Transit District Sales and Use Taxes	\$897,440,160	\$947,282,136	\$1,000,750,540
H. Metro-East Park and Recreation District Tax	\$4,204,848	\$4,337,749	\$4,444,604
I. Municipal Business District Taxes(7)	\$8,034,234	\$9,244,394	\$10,335,623
J. MPEA Food and Beverage tax	\$31,932,348	\$35,389,332	\$37,807,037
K. Municipal Simplified Telecommunications Tax	\$291,291,605	\$276,152,755	\$301,176,919
L. Tennessee Valley Authority (TVA)	\$280,595	\$298,235	\$307,582
M. Special County Retailers' Occupation Tax for Public Safety	\$76,380,107	\$82,884,380	\$86,966,873
N. County School Facility Occupation Tax(8)	\$14,330,607	\$26,518,799	\$43,592,753
O. Flood Prevention Occupation Tax(9)	\$10,958,921	\$11,312,059	\$11,637,328
Total Section 2: Taxes Collected for Local Governments (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)	\$2,966,782,707	\$2,977,637,381	\$3,129,730,014
Collections Grand Total (Section 1 + Section 2)	\$27,515,306,698	\$32,693,812,846	\$38,218,610,381

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.
 - (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) The General Assembly enacted the Personal Property Tax Replacement Income Tax in 1979 to replace the revenue lost by local governments and school districts after the state abolished the personal property tax.
 - (4) Public Act 93-0031 created the Gas Use Tax effective October 1, 2003. The reported amount of gas taxes collected reflects both the Gas Revenue Tax and the Gas Use Tax beginning with FY-04.
 - (5) Includes jury duty refunds, duplicate payments, insurance claims, and tax forms.
 - (6) These taxes are locally-imposed taxes that the department collects for the governmental unit that imposes the tax.
 - (7) Public Act 93-1053 was effective January 1, 2005. This tax was first available for implementation on July 1, 2005.
 - (8) Collections for this tax began July 1, 2008.
 - (9) Collections for this tax began January 1, 2009.
- Note: Totals may not balance due to rounding.

Alternative Filing and Payment Options

Overview

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

Table 2: Payments Received

<u>2011 Payments Received</u>			
Total number of payments:			
	<u>EFT</u>	<u>Lockbox</u>	<u>In-house</u>
Payments	6,356,810	3,045,113	5,136,264
Percentage	44%	21%	35%
Total dollars processed:			
	<u>EFT</u>	<u>Lockbox</u>	<u>In-house</u>
Dollars	\$24,805,485,616	\$2,379,756,950	\$4,074,844,376
Percentage	79%	8%	13%
<u>2012 Payments Received</u>			
Total number of payments:			
	<u>EFT</u>	<u>Lockbox</u>	<u>In-house</u>
Payments	7,048,501	2,353,781	4,557,917
Percentage	50%	17%	33%
Total dollars			
	<u>EFT</u>	<u>Lockbox</u>	<u>In-house</u>
Dollars	\$31,184,142,354	\$2,514,538,168	\$3,953,303,522
Percentage	83%	7%	10%

Electronic Funds Transfer (EFT)

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

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

EFT Program

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

Lockbox Program

Lockbox is a service provided by a financial institution that enables selected taxpayers to mail their tax payments directly

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

<u>Fiscal Year</u>	<u>EFT Dollars in Billions</u>	<u>Lockbox Dollars in Billions</u>	<u>In-house Dollars in Billions</u>
2003	\$12.1	\$5.3	\$6.1
2004	\$14.0	\$5.2	\$6.0
2005	\$15.5	\$5.4	\$5.6
2006	\$17.4	\$5.7	\$5.7
2007	\$18.6	\$5.7	\$5.7
2008	\$20.2	\$5.7	\$5.7
2009	\$21.5	\$4.8	\$4.6
2010	\$21.1	\$3.8	\$3.7
2011	\$24.8	\$2.4	\$4.1
2012	\$31.2	\$2.5	\$4.0

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, five different payment types are processed at one lockbox facility.

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	<u>CY04</u>	<u>CY05</u>	<u>CY06</u>	<u>CY07</u>	<u>CY08</u>	<u>CY09</u>	<u>CY10</u>	<u>CY11</u>	<u>CY12</u>
Tax-Prep	294,876	319,028	395,615	438,442	535,290	608,195	701,383	809,766	870,344
WebFile	201,541	253,887	265,790	264,719	323,790	439,183	399,428	405,196	400,756
TeleFile	116,328	112,752	—	—	—	—	—	—	—
e-File	1,553,100	1,748,957	1,915,987	2,064,335	2,331,978	2,398,294	2,511,63	3,148,095	3,299,368
Total	2,165,845	2,434,624	2,577,392	2,767,496	3,191,058	3,445,672	3,612,44	4,363,057	4,570,468

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. Beginning in FY 2012, taxpayers could pay dry cleaning annual fees by credit card. In FY 2011, 43,469 credit card payments were received totaling over \$12 million. In FY 2012, 53,902 credit card payments were received totaling over \$18 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 2011, 197,047 electronic funds withdrawal payments were received totaling over \$59.3 million. In FY 2012, 355,737 electronic funds withdrawal payments were received totaling over \$130.3 million.

Sales Tax

TeleFile

The Sales Tax TeleFile Program was implemented in November 1999, for taxpayers with relatively simple sales tax returns. Taxpayers received a personal identification number to access the toll-free TeleFile system and were prompted to enter information from the telephone keypad. The TeleFile system computed math, eliminating arithmetic mistakes. 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, and the TeleFile users were now able to apply prior overpayments of tax to current liabilities. In January 2004, a Spanish-speaking script was added. Effective February 2012, the TeleFile program was discontinued due to the decline in use as other electronic filing alternatives have become available. This, coupled with the declining state budget to maintain TeleFile, led to the decision to discontinue the program. In fiscal year 2011, the department received 33,660 TeleFile sales tax returns. The department received 12,160 TeleFile sales tax returns in fiscal year 2012.

Tax-Prep Software

The department initiated sales tax e-file in September 2000. The tax-prep software program is voluntary and Form ST-1, Sales and Use Tax Return, Form ST-2, Multiple Site Form, and all attachments can be filed electronically. Participants in the program include taxpayers who are required to file Form ST-1, transmitters transmitting directly to the department's communications processor, and software developers supporting electronic filing. Taxpayers may write their own software or buy software from an accepted electronic filer (third party). The department received 4,379 sales tax returns by tax-prep software in fiscal year 2011. In fiscal year 2012, the department received 28,734 sales tax returns by tax-prep software.

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 2011, 650,799 electronically filed vehicle returns were received with corresponding electronic payments totaling over \$711 million. In FY 2012, 780,386 electronically filed vehicle returns were received with corresponding electronic payments totaling over \$825 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 894,320 WebFile returns in fiscal year 2011 and 981,203 WebFile returns in fiscal year 2012.

Alternative Filing and Payment Options

Withholding Income Tax

Fed/State Employment Taxes Program (FSET)

FSET is a program for employers and payroll companies to electronically file and pay both their federal and Illinois employment taxes. This includes returns and payments for state withholding and unemployment insurance. The program began in July 2004 and is open to software developers, transmitters, and payroll service providers who act as "Reporting Agents" (companies that perform payroll services for other businesses). Business taxpayers must use a payroll service provider or develop their own software to participate. The department received 251,903 IL-941 tax returns through FSET with corresponding electronic payments totaling \$312,388 in fiscal year 2011 and 345,581 IL-941 returns with corresponding electronic payments totaling \$552,240 in fiscal year 2012.

Illinois TaxNet

A joint effort with the Illinois Department of Employment Security allows taxpayers to file Unemployment Insurance Tax and Wage Reports (UI-3/40), Illinois Withholding Tax Returns (Form IL-941) and to pay IL-501 payments by direct debit via a bank account registered with Illinois TaxNet. The program began receiving electronic returns and payments in April 2003. In FY 2011, 81,029 IL-941 returns were received through TaxNet with corresponding electronic payments totaling over \$5 million. In FY 2012, 66,362 IL-941 returns were received through TaxNet with corresponding electronic payments totaling over \$6 million. Effective February 2012, the IL-941 was no longer allowed to be filed through TaxNet and taxpayers were directed to file the form electronically using other electronic filing alternatives.

WebFile

The Withholding Income Tax WebFile program was implemented in October 2008. The program allows Form IL-941, Illinois Withholding Income Tax Return, to be filed electronically and includes an electronic debit payment option. It is available to quarterly and annual filers. The department received 133,576 IL-941 tax returns with corresponding electronic payments totaling over \$11 million through WebFile in fiscal year 2011 and 197,767 IL-941 returns with corresponding electronic payments totaling over \$18 million were received in fiscal year 2012.

Business Income Tax

e-File and Tax-Prep Software

The department, in conjunction with the Internal Revenue Service (IRS), accepts electronically filed Form IL-1120, Corporation Income and Replacement Tax Return, and Form IL-1120-ST, Small Business Corporation Replacement Tax Return, and their accompanying schedules. It is a Federal/State program which allows both the federal and state returns to be transmitted to the IRS, and the IRS then makes the state return available for the department to retrieve electronically and process. The Department began accepting the IL-1120 return in September 2010 and added the IL-1120-ST form in February 2012. In fiscal year 2011, the Department received 1,734 electronic IL-1120 returns. In fiscal year 2012, the Department received 14,625 electronic IL-1120 returns and 29,202 electronic IL-1120-ST returns.

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 5 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 was \$2,000 in tax year 2011 and \$2,050 in tax year 2012. (In subsequent years, the exemption amount increases by any increase in the Consumer Price Index. If any adjustment is not a multiple of \$25, it is rounded to the next lowest multiple of \$25.) 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
- Illinois riverboat gambling winnings paid to a resident and Illinois lottery winnings paid to any person..

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
- all payments to a non-resident, other than employee compensation paid in Illinois and Illinois lottery winnings.

Table 5: Illinois Income Tax Rate History

Effective date	Individuals	Corporations
August 1, 1969	2.5 percent	4.0 percent
January 1, 1983 ⁽¹⁾	3.0 percent	4.8 percent
July 1, 1984	2.5 percent	4.0 percent
July 1, 1989 ⁽²⁾	3.0 percent	4.8 percent
July 14, 1993 ⁽³⁾	3.0 percent	4.8 percent
January 1, 2011	5.0 percent	7.0 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
2011	\$2,000	\$1,000
2012	\$2,050	\$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	2009 returns	2010 returns
Single*	3,519,339	3,557,030
Married, filing jointly	2,330,807	2,331,272
Married, filing separately	69,015	66,990
Total	5,919,161	5,955,292

*Includes single, head of household, and widowed.

Income Taxes

Table 8: Individual Income Tax Returns Filed by Adjusted Gross Income								
TAX YEAR: 2010 - FINAL								
AGI Range	Returns	AGI	Exemptions			Total Tax	Property Tax Credit	
			BASIC	65+	BLIND		Returns	Amounts
Less than-\$25,000	2,127,812	\$20,140,960,073	3,197,938	425,929	6,675	\$487,333,235	235,885	\$27,516,967
\$25,001-\$50,000	1,274,736	\$46,222,150,648	2,627,512	238,483	3,352	\$1,040,221,288	452,801	\$71,886,195
\$50,001-\$100,000	1,297,019	\$92,581,515,380	3,063,183	286,693	3,597	\$2,144,898,369	872,789	\$174,914,414
\$100,001-\$500,000	787,307	\$128,478,272,595	2,263,252	166,114	1,690	\$3,268,188,729	676,011	\$230,801,435
\$500,001 or more	39,437	\$59,328,923,424	123,231	9,087	71	\$1,685,315,212	35,904	\$29,673,506
Illinois Totals	5,526,311	\$346,751,822,120	11,275,116	1,126,306	15,385	\$8,625,956,833	2,273,390	\$534,792,517
Non-Illinois Totals*	428,981	\$127,905,618,811	877,790	63,306	917	\$573,108,901	34,699	\$9,783,202
Totals	5,955,292	\$474,657,440,931	12,152,906	1,189,612	16,302	\$9,199,065,734	2,308,089	\$544,575,719
TAX YEAR: 2009 - FINAL								
AGI RANGE	Returns	AGI	Exemptions			Total Tax	Property Tax Credit	
			BASIC	65+	BLIND		Return	Amounts
Less than-\$25,000	2,155,262	\$19,378,560,005	3,235,075	450,887	8,865	\$480,852,752	262,676	\$29,986,180
\$25,001-\$50,000	1,280,356	\$46,436,740,267	2,626,378	237,691	4,600	\$1,053,718,882	479,676	\$74,596,518
\$50,001-\$100,000	1,283,530	\$91,404,389,998	3,062,107	269,504	4,903	\$2,148,112,409	881,813	\$174,955,303
\$100,001-\$500,000	752,810	\$122,057,222,907	2,185,914	142,014	2,506	\$3,170,065,394	652,066	\$217,072,968
\$500,001 OR MORE	34,975	\$49,749,334,420	109,771	7,172	146	\$1,453,241,425	32,003	\$25,881,782
Illinois Totals	5,506,933	\$329,026,247,598	11,219,245	1,107,268	21,020	\$8,305,990,861	2,308,234	\$522,492,751
Non-Illinois Totals*	412,228	\$106,768,056,582	842,069	59,966	1,140	\$516,987,154	33,582	\$9,017,795
ALL RETURNS TOTAL	5,919,161	\$435,794,304,180	12,061,314	1,167,234	22,160	\$8,822,978,016	2,341,816	\$531,510,546

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. For tax year 2012, the Earned Income Tax Credit was equal to 7.5 percent of the federal tax credit.

Table 9: Property Tax Credit, Education Expense Credit, and Earned Income Credit Amounts						
Tax Year	Property Tax		Education Expense		Earned Income	
	Number of returns	Credit amount	Number of returns	Credit amount	Number of returns	Credit amount
2001	2,337,890	\$337,404,976	189,055	\$68,444,006	584,223	\$44,147,501
2002	2,305,452	\$355,552,264	185,005	\$66,518,652	645,973	\$50,829,816
2003	2,320,667	\$383,614,818	194,923	\$67,139,827	719,790	\$65,746,171
2004	2,351,032	\$413,605,302	207,275	\$67,904,029	743,952	\$70,926,683
2005	2,398,400	\$443,882,788	224,410	\$70,549,008	760,965	\$75,316,464
2006	2,452,606	\$478,564,255	231,665	\$71,042,813	773,724	\$78,902,828
2007	2,499,676	\$506,672,993	241,922	\$71,896,550	862,722	\$88,166,282
2008	2,420,030	\$521,100,490	249,314	\$72,282,369	859,377	\$91,219,781
2009	2,341,816	\$531,510,546	255,664	\$72,489,700	946,919	\$106,239,123
2010	2,308,089	\$544,575,719	271,769	\$75,439,130	943,088	\$106,391,581

Income Taxes

Corporations

The tax rate for corporations is 7 percent of net income. The rate for trusts and estates is 5 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. Beginning with tax years ending on or after December 31, 2012, a new apportionment formula becomes effective for federally regulated exchanges.

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 2009					
Liability Range (thousands)	Total filers	Percent of Filers	Total Liabilities (millions)	Percent of Liabilities	Average Liability
\$0	79,561	70.46%	\$ 0.0	0.00%	\$ 0.0
\$0 > \$5	25,694	22.75%	\$ 26.4	1.69%	\$ 1,029
\$5 > \$10	2,566	2.27%	\$ 17.9	1.15%	\$ 6,980
\$10 > \$50	2,845	2.52%	\$ 63.9	4.09%	\$ 22,456
\$50 > \$100	764	0.68%	\$ 54.3	3.48%	\$ 71,037
\$100 > \$500	1,051	0.93%	\$ 233.2	14.95%	\$ 221,905
\$500 > \$1,000	204	0.18%	\$ 145.7	9.34%	\$ 714,022
\$1,000 or More	233	0.21%	\$ 1,018.8	65.30%	\$ 4,372,630
Totals	112,918	100.00%	\$ 1,560.2	100.00%	\$ 13,817
Corporations with tax liability	33,357	29.54%	\$ 1,560.2	100.00%	\$ 46,773

Tax Year 2010 preliminary*					
Liability Range (thousands)	Total filers	Percent of Filers	Total Liabilities (millions)	Percent of Liabilities	Average Liability
\$0	76,064	69.45%	\$ 0.0	0.00%	\$ 0.0
\$0 > \$5	25,375	23.17%	\$ 26.1	1.47%	\$ 1,029
\$5 > \$10	2,507	2.29%	\$ 17.5	0.99%	\$ 6,991
\$10 > \$50	3,099	2.83%	\$ 71.4	4.02%	\$ 23,042
\$50 > \$100	797	0.73%	\$ 56.7	3.20%	\$ 71,157
\$100 > \$500	1,146	1.05%	\$ 257.1	14.49%	\$ 224,366
\$500 > \$1,000	234	0.21%	\$ 164.7	9.28%	\$ 704,006
\$1,000 or More	303	0.28%	\$ 1,181.0	66.55%	\$ 4,755,421
Totals	109,525	100.00%	\$ 1,774.6	100.00%	\$ 18,576
Corporations with tax liability	33,461	30.55%	\$ 1,774.6	100.00%	\$ 53,036

*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.

Income Taxes

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

Credit	2001*	2002*	2003**	2004**	2005**	2006**	2007**	2008**	2009**	2010**
Enterprise Zone	\$7.5	\$6.5	N/A	N/A	\$5.4	\$10.3	\$11.7	\$7.2	\$15.4	\$10.4
Coal Research & Coal Utilization	\$1.1	\$3.8	N/A	N/A	—	—	—	—	—	—
High Impact Business	\$0.2	\$1.5	\$1.6	\$3.1	\$0.7	\$1.4	\$0.3	\$0.1	\$1.3	\$0.6
Jobs Tax Credit	\$0.0	\$0.0	\$0.0	\$0.7	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Replacement Taxes Paid	\$5.8	\$6.4	—	—	—	—	—	—	—	—
Training Expense	\$12.7	\$14.2	\$3.8	—	—	—	—	—	—	—
Research & Development	\$6.7	\$8.2	\$7.3	\$0.6	\$27.0	\$29.5	\$23.2	\$19.1	\$23.5	\$41.7
Life & Health Insurance Tax Offset	\$6.2	\$3.6	—	—	—	—	—	—	—	—
Tech-Prep	\$0.0	\$0.0	N/A	N/A	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0
Dependent Care	\$0.0	\$0.0	N/A	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Environmental Remediation	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	—	—	—	—
EDGE***	\$3.3	\$5.2	\$9.9	\$13.6	\$18.0	\$23.5	\$25.6	\$34.8	\$45.9	\$62.7
Child Care	\$3.0	\$0.4	\$0.2	\$0.0	\$0.0	\$0.2	\$0.5	\$0.0	\$0.0	\$0.0
Affordable Housing	\$0.0	\$0.3	\$0.3	\$0.0	\$10.3	\$10.4	\$12.5	\$9.0	\$9.6	\$6.5
Film Production	—	—	—	N/A	\$1.0	\$9.7	\$13.1	\$11.1	\$16.5	\$15.9
Ex-Felons	—	—	—	—	—	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Veterans	—	—	—	—	—	\$0.0	\$0.0	\$0.0	\$0.1	\$0.2
River Edge Redevelopment Zone Remediation Credit	—	—	—	—	—	—	\$0.0	\$0.0	\$0.1	\$0.7
Student Assistance Contribution Credit	—	—	—	—	—	—	—	—	\$0.0	\$0.0
Angel Investment Credit	—	—	—	—	—	—	—	—	—	\$0.0
New Markets Tax Credit	—	—	—	—	—	—	—	—	—	\$0.0
Historic Preservation Credit	—	—	—	—	—	—	—	—	—	\$0.0
Total	\$46.5	\$50.1	\$23.1	\$18.0	\$63.2	\$85.1	\$87.0	\$81.4	\$112.3	\$138.8
							— : Did not exist or no longer exists			
* Based on a sample of corporate filers using credits from Schedule 1299-D.								N/A: No Data		
** Based on the total corporate population using credits from Schedule 1299-D.										
*** Economic Development for a Growing Economy										

Income Taxes

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

	2011		
	Individual	Corporate	Total
ITRF	\$1,076.4	\$425.5	\$1,501.9
EAF	\$819.4	\$135.2	\$954.6
GRF	\$10,388.3	\$1,616.4	\$12,004.7
CS	\$16.9	\$99.6	\$116.5
Total	\$12,301.0	\$2,276.7	\$14,577.7
	2012		
	Individual	Corporate	Total
ITRF	\$1,487.5	\$522.0	\$2,009.5
EAF	\$1,131.4	\$179.6	\$1,312.0
GRF	\$14,379.9	\$2,281.3	\$16,661.2
CS	\$0.0	\$0.0	\$0.0
Total	\$16,999.8	\$2,983.0	\$19,982.8

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.

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. From February 1, 2011 through January 31, 2015, six percent of the net individual income tax collections (and 6.86% of the net corporate income tax collections) are transferred from GRF to the Local Government Distributive Fund.

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 (as set by statute). Deposits into the ITRF are designated for the sole purpose of paying refunds. ITRF deposits are shown in Table 15.

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

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>
2002	\$8,090,152,509	\$1,042,682,985	\$9,132,835,494	\$870,283,281
2003	\$7,976,979,827	\$921,586,926	\$8,898,566,753	\$1,396,083,434
2004	\$8,224,101,195	\$1,416,734,492	\$9,640,835,687	\$1,452,382,310
2005	\$8,864,878,151	\$1,548,140,694	\$10,413,018,845	\$1,268,808,437
2006	\$9,573,955,481	\$1,784,316,859	\$11,358,272,340	\$1,229,808,083
2007	\$10,469,796,531	\$2,189,612,609	\$12,659,409,140	\$1,259,248,532
2008	\$11,169,401,414	\$2,223,484,182	\$13,392,885,596	\$1,241,438,866
2009	\$10,214,369,283	\$2,084,197,702	\$12,298,566,985	\$1,419,884,875
2010	\$9,456,421,492	\$1,667,838,215	\$11,124,259,707	\$1,336,191,218
2011	\$12,396,123,493	\$2,280,399,448	\$14,676,522,941	\$1,563,194,148
2012	\$16,955,593,064	\$2,985,207,323	\$19,940,800,387	\$2,141,516,559

Income Taxes

Table 14: Individual Income Tax Refunds

<u>Tax Year</u>	<u>Refunds issued</u>	<u>Refund amount</u>	<u>Average refund</u>
1999	3,428,546	\$589,245,130	\$171.86
2000	3,695,456	\$787,103,446	\$212.99
2001	3,680,097	\$877,145,543	\$238.34
2002	3,730,851	\$906,716,618	\$243.03
2003	3,768,264	\$924,114,180	\$245.24
2004	3,685,754	\$956,351,097	\$259.47
2005	3,787,398	\$980,647,585	\$258.92
2006	3,909,526	\$1,040,860,584	\$266.24
2007	3,882,343	\$1,108,522,407	\$285.53
2008	4,143,927	\$1,362,800,290	\$328.87
2009	4,072,808	\$1,245,003,276	\$305.69
2010	3,972,370	\$1,170,391,491	\$294.63

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>	
2002	7.60	\$614.5	23.00	\$239.7	23.00	\$173.5	\$1,027.7
2003	8.00	\$638.5	27.00	\$272.9	27.00	\$205.0	\$1,116.4
2004	11.70	\$958.9	32.00	\$369.3	32.00	\$268.8	\$1,597.0
2005	10.00	\$893.7	24.00	\$376.0	24.00	\$255.5	\$1,525.2
2006	9.75	\$933.0	20.00	\$357.0	20.00	\$243.2	\$1,533.2
2007	9.75	\$1,016.4	17.50	\$371.1	17.50	\$251.7	\$1,639.2
2008	7.75	\$867.0	15.50	\$341.1	15.50	\$230.4	\$1,438.5
2009	9.75	\$996.4	17.50	\$362.7	17.50	\$221.1	\$1,580.2
2010	9.75	\$919.4	17.50	\$288.6	17.50	\$177.2	\$1,385.2
2011	8.75	\$1,076.4	17.50	\$425.5	17.50	\$207.9	\$1,709.8
2012	8.75	\$1,487.5	17.50	\$522.0	17.50	\$216.6	\$2,224.5

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

Voluntary Contributions				Note: Totals have been rounded			
Year	2005	2006	2007	2008	2009	2010	2011*
After School Rescue	—	—	—	—	—	—	60,033
Alzheimer's Research	151,187	156,780	156,467	143,160	133,043	117,558	116,490
American Diabetes	103,007	121,347	111,963	106,051	97,209	76,462	—
Assist. to the Homeless	154,745	177,193	179,361	167,319	156,145	131,833	133,964
Asthma and Lung Research	—	—	59,376	—	—	—	—
Autism Research	56,103	—	—	—	—	—	—
Autoimmune (AIDS)	—	—	42,792	—	—	—	—
Blindness Prevention	23,703	—	—	—	—	—	—
Brain Tumor Research	40,668	—	—	—	—	—	—
Breast/Cervical Cancer	216,667	231,806	205,890	163,615	152,926	126,183	112,826
Child Abuse Prevention	197,935	198,227	185,681	162,263	154,283	131,252	126,694
Colon Cancer Research	50,471	—	—	—	—	—	—
Disabled Veterans Property Tax Relief	—	—	—	—	—	69,861	—
Energy Assistance	—	44,656	—	—	—	—	—
Epilepsy Disease Assist.	26,356	—	—	—	—	—	—
Habitat for Humanity	—	—	—	—	—	60,532	—
Healthy Smiles	—	—	—	22,632	42,562	—	—
Heartsaver (AED)	—	27,779	—	—	—	—	—
Hunger Relief	—	—	—	—	98,212	92,412	—
Illinois Crime Stoppers	—	—	—	—	—	—	22,940
Illinois Military Family Relief	195,523	214,542	214,337	201,641	186,966	152,909	168,634
Illinois Veterans Home	107,556	126,375	143,489	137,319	129,477	91,867	—
Korean War Memorial	—	—	—	—	—	—	—
Korean War Veteran's Museum	—	—	—	—	—	—	—
Leukemia Treatment/Education	—	—	—	—	—	—	—
LouGehrig's (ALS) Research	105,439	77,557	—	—	—	—	—
Multiple Sclerosis Assistance	104,563	108,385	103,739	83,922	—	—	—
National WWII Memorial	—	—	—	—	—	—	—
Pet Population Control	62,447	69,346	—	—	—	—	—
Prostate Cancer Research	—	—	—	—	—	—	—
Route 66	—	—	—	—	—	14,561	—
Sarcoidosis Research	15,502	—	—	—	—	—	—
State Parks	—	—	—	—	—	89,375	—
Wildlife Conservation	200,964	205,246	213,690	189,689	184,170	155,313	147,631
Total	\$1,812,836	\$1,759,239	\$1,616,785	\$1,377,611	\$1,334,993	\$1,310,118	\$889,212

*: As of 11/9/12

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

The term "sales tax" actually refers to several tax acts: the Retailers' Occupation Tax, Use Tax, Service Occupation Tax and Service Use Tax. The "occupation" taxes are imposed on the receipts of persons engaged in the business of selling tangible personal property at retail in Illinois for use or consumption (not for resale). The "use" taxes are imposed on amounts paid by purchasers for tangible personal property purchased at retail and used in the state. Tangible personal property does not include real estate, stocks, bonds, or other "paper" assets representing an interest.

Overall, "sales tax" is the combination of all state and local occupation and use taxes including: Chicago Home Rule Municipal Soft Drink Retailers' Occupation Tax; County Flood Prevention Occupation Tax; County Motor Fuel Tax; Special County Retailers' Occupation Tax for Public Safety, Transportation or Facilities ; County School Facility Occupation

Tax; DuPage Water Commission Tax; Home Rule County Tax; Home Rule or Non-Home Rule Municipal Taxes; Mass Transit District Taxes (Metro-East Mass Transit Taxes and Regional Transportation Authority Taxes); Metro-East Park and Recreation District Tax; Metropolitan Food and Exposition Authority Food and Beverage Tax, Municipal Business District Occupation Tax, and any other locally imposed occupation and use taxes.

Retailers are required to collect the use tax from purchasers. However, they may reduce the use tax owned to the state by the amount of Retailers' Occupation Tax they are required to remit to the department on the same sales. 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.

For purposes of this document, the State imposes a sales tax on three categories of items with a fundamental rate on

- qualifying food, drugs, and medical appliances of 1 percent.

Table 17: Sales Tax Rates History

Year	Imposed by	Rate		
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 Transit districts (RTA, either 0.25 percent or 1 percent; MED, 0.25 percent); "soft drinks" removed from definition of food, drugs, and medical appliances effective September 1
1980	State (food, drugs, & medical appliances)	3.00%	(2)	
1980	Metro-East Mass Transit District (MED)	0.25%	(3)	
1981	State (food, drugs, & medical appliances)	2.00%		
1981	MED (food, drugs, & medical appliances)	0.25%		
1984	State (general merchandise/food, drugs, & medical appliances)	5.00%/0.00%	(4)	(5) Most of DuPage County and certain municipalities in Cook and Will counties
1986	County Water Commission	0.25%	(5)	
1986	All counties but Cook County	0.25%	(6)	(6) County Supplementary Tax Act
1990	Sales Tax Reform	6.25%/1.00%	(7)	(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	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

- vehicles required to be titled or registered of 6.25 percent.
- other general merchandise of 6.25 percent.

“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, soft drinks, candy, and food prepared for immediate consumption)
- prescription medicines and nonprescription items for human use making a medical claim (such as aspirin or cough medicine) but excluding grooming and hygiene products;
- prescription and nonprescription medical appliances that directly replace a malfunctioning part of the human body (such as corrective eyewear, contact lenses, and prostheses); and
- insulin, urine testing utensils, syringes, and needles used by diabetic persons.

“Vehicles” includes motor vehicles, watercraft, aircraft, trailers,

and certain sales of mobile homes.

“Other general merchandise” includes sales of most tangible personal property including sales of

- soft drinks and candy (as defined by statute, e.g. 35 ILCS 120/2-10);
- prepared food (such as food purchased at a restaurant);
- photo processing (getting pictures developed);
- prewritten and “canned” computer software;
- prepaid telephone calling cards and other prepaid telephone calling arrangements;
- repair parts and other items transferred or sold in conjunction with providing a service; and
- grooming and hygiene products.

Depending upon the location of the sale, the actual sales tax rate may be higher than the fundamental rate because of local occupation and use taxes falling under various statutes (see section on Local Sales Taxes Collected by IDOR).

Table 18: State Sales Tax Collections

<u>Fiscal Year</u>	<u>Collections</u>
2002	\$8,266,932,058
2003	\$8,118,945,837
2004	\$8,444,888,092
2005	\$8,876,289,022
2006	\$9,524,843,731
2007	\$9,641,099,227
2008	\$10,008,760,351
2009	\$9,328,315,364
2010	\$8,785,862,538
2011	\$9,247,451,580
2012	\$9,562,093,715

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 qualifying food, drugs, and medical appliances.

Sales Taxes

Distribution

Net revenue from the 1 percent tax on qualifying food, drugs, and medical appliances goes to local governments (Local Government Tax Fund). Otherwise, occupation and use tax collections are allocated among state and local governments.

Occupation Taxes

From the 6.25 percent tax on general merchandise sales (including items that must be titled or registered), revenue is disbursed as shown below.

- Local Government Tax Fund – 16 percent
- County and Mass Transit District Fund – 4 percent
- 80 percent of net revenue from the sale of candy, grooming, and hygiene products and soft drinks (previously taxed at 1 percent and now taxed at the rate of 6.25 percent) goes to the Capital Projects Fund.
- 80 percent of net revenue from the sale of sorbents used to comply with the Environmental Protection Act or Clean Air Act goes to the Clean Air Act Permit Fund. However, the transfer is limited to \$2 million a fiscal year.

Of the remaining amount, revenue is disbursed as shown below:

- Build Illinois Fund - 5.55 percent
- McCormick Place Expansion Project Fund – the State may transfer sales tax revenue into this fund should other dedicated revenue streams be insufficient to meet debt service requirements on bonds and notes. Statute requires a request in the form of a certificate from the Chair of the Metropolitan Pier and Exposition Authority and the transfer may be capped depending on a designated annual total deposit amount.
- Subject to amounts paid in to the Build Illinois Fund and the McCormick Place Expansion Project Fund, Illinois Tax Increment Fund – 0.27 percent

Of the remaining:

- General Revenue Fund - 75 percent
- Account for transfer, pursuant to the State Finance Act, to the Common School Fund – 25 percent

Use Taxes

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

Local governments receive the remaining 20 percent of the 6.25 percent general merchandise use tax. The local

government's portion (excluding the 20 percent of the use tax on tangible personal property purchased out-of-state but titled or registered in Illinois) is deposited in the State and Local Sales Tax Reform Fund with distributions made as follows:

- 20 percent to Chicago
- 10 percent to the Regional Transportation Authority (RTA)
- 0.6 percent to the Madison County Mass Transit District (subject to appropriation by the Department of Transportation)
- \$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 Local Government Distributive Fund before disbursement)

Twenty percent of the use tax on tangible personal property purchased out-of-state but titled or registered in Illinois is allocated to the municipality and/or county in which the title address is located. (For Cook County, funds go to the RTA.)

Sales Taxes

Local Sales Taxes Collected by IDOR

The department collects certain occupation and use 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. These taxes include:

- Chicago Home Rule Municipal Soft Drink Retailers' Occupation Tax
- County Flood Prevention Occupation Tax
- County Motor Fuel Tax
- Special County Retailers' Occupation Tax for Public Safety, Transportation or Facilities
- County School Facility Occupation Tax

- DuPage Water Commission Tax
- Home Rule County Tax
- Home Rule or Non-Home Rule Municipal Taxes
- Mass Transit District Taxes (Metro-East Mass Transit Taxes and Regional Transportation Authority Taxes)
- Metro-East Park and Recreation District Tax
- Metropolitan Food and Exposition Authority Food and Beverage Tax
- Municipal Business District Occupation Tax

Note: Units of local government may impose taxes or fees which the department does not collect. Local automobile renting and hotel taxes collected by the department are listed in other sections of this report.

Table 19: Sales Tax Reported by Type of Business⁽¹⁾

	<u>FY 2010</u>	<u>FY2011</u>	<u>FY2012</u>
Number of taxpayers filing ⁽²⁾	190,870	309,742	286,968*
General merchandise	\$1,013,754,716.94	\$922,628,895.00	\$1,036,001,039.00
Food	\$550,979,221.15	\$594,344,547.00	\$616,605,935.00
Drinking and eating places	\$1,069,973,410.52	\$1,122,589,161.00	\$1,200,119,706.00
Apparel	\$356,184,910.92	\$459,918,407.00	\$403,568,512.00
Furniture, household, and radio	\$525,028,564.70	\$541,517,103.00	\$558,697,106.00
Lumber, building, and hardware	\$528,736,448.18	\$530,950,223.00	\$556,029,500.00
Automotive and filling stations	\$1,809,019,959.77	\$2,043,039,721.00	\$2,218,227,185.00
Drugs and other retail	\$1,112,410,051.87	\$1,210,912,518.00	\$1,303,001,407.00
Agriculture and all others	\$1,329,198,967.77	\$1,430,888,316.00	\$1,460,820,767.00
Manufacturers	\$267,671,383.64	\$298,971,667.00	\$296,872,094.00
Total tax collections	\$8,562,957,635.46	\$9,155,760,558.00	\$9,649,943,251.00

Footnotes

(1) Each taxpayer is reported in type of business based on the primary Standard Industrial Classification code.

(2) For FY 10, the number of taxpayers includes both registered retailers and any taxpayer who filed a use tax return during this reporting period. Beginning with FY 11, IDOR began tracking Use Tax and Vehicle Use Tax returns by the number of returns filed versus the number of taxpayer account identification numbers.

Note: Table 19 includes tax collected at the state rate on general merchandise of 6.25 percent and the state rate on qualifying food, drugs, and medical appliances of 1 percent. The state retains approximately 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-related process by a manufacturer in a manufacturing 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 for use in a production related process;
- 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 tangible personal property 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>
2006	\$28.6
2007	\$36.0
2008	\$35.5
2009	\$36.7
2010	\$41.1
2011	\$47.2
2012	\$46.8

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 (5 percent) 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 for periods of one year or less 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>
2002	\$29.0
2003	\$27.3
2004	\$27.9
2005	\$28.3
2006	\$29.7
2007	\$32.9
2008	\$33.6
2009	\$31.5
2010	\$29.1
2011	\$32.9
2012	\$34.0

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
- Regional Transportation Authority Automobile Renting Occupation 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>
2002	\$6.3
2003	\$6.6
2004	\$14.8
2005	\$16.0
2006	\$16.3
2007	\$16.7
2008	\$17.4
2009	\$16.4
2010	\$16.4
2011	\$17.0
2012	\$16.4

Distribution

The distribution of the Tire User Fee of \$2.50 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 (or supplier, if paying the fee) 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
2002	\$42.5
2003	\$40.7
2004	\$39.3
2005	\$37.1
2006	\$40.0
2007	\$37.4
2008	\$36.4
2009	\$32.4
2010	\$34.9
2011	\$33.7
2012	\$35.2

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 Tax

Statutory References

Motor Fuel Tax — 35 ILCS 505/2

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 tax on motor fuel is imposed at the rate of 19 cents per gallon. However, the motor fuel rate for diesel fuel is 2.5 cents per gallon over the 19 cents per gallon rate (or 21.5 cents per gallon).

Taxpayers applying for a license as a 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 taxable sale of all motor fuel, or special fuel sold, distributed, and used by the distributor including tax-free sales, use, exports, and distribution.

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

Motor Fuel Use Tax

Statutory References

Motor Fuel Use Tax- 35 ILCS 505/13a

Definition

The Motor Fuel Use Tax (MFUT) is imposed on the use of motor fuel on Illinois highways by “commercial motor vehicles” registered under the International Fuel Tax Agreement (IFTA). IFTA includes all contiguous states in the U.S., the District of Columbia, Mexico and Canada. 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 distributes taxes to those jurisdictions.

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 per gallon of motor fuel sold in Illinois. The department determines the Part B rate by January 1 of each year.

Table 26: Motor Fuel Tax Rate History

<u>Effective date</u>	<u>Gasoline</u>	<u>Diesel</u>
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

<u>Fiscal Year</u>	<u>Gasoline/Gasohol</u>	<u>Diesel</u>	<u>Combustible gases</u>	<u>Total</u>
2002	5,059,658,465	1,033,927,899	4,734,234	6,098,320,598
2003	5,233,840,475	1,068,762,622	4,494,708	6,307,097,805
2004	5,290,427,726	1,140,030,043	4,264,765	6,434,722,534
2005	5,251,684,138	1,124,704,867	3,068,931	6,379,457,936
2006	5,191,898,093	1,158,569,914	3,356,110	6,353,824,117
2007	5,146,050,729	1,240,633,555	2,941,223	6,389,625,507
2008	5,080,286,494	1,230,329,526	2,589,862	6,313,205,882
2009	4,920,267,743	1,195,788,789	2,410,629	6,118,467,161
2010	4,844,483,182	1,192,141,645	2,379,595	6,039,004,422
2011	4,833,672,552	1,224,290,776	2,553,072	6,060,516,400
2012	4,681,409,309	1,290,500,037	2,892,580	5,974,801,926

Motor Fuel Taxes

In lieu of registration under IFTA, a motor carrier may operate a commercial motor vehicle in Illinois for a period of 96 hours using a single trip permit. Single trip permits authorize a single trip into Illinois, through Illinois, or from a point on the border of Illinois to a point within the state and return to the border.

distributed as follows: 49.1 percent to municipalities, 16.74 percent to counties with 1,000,000 or more residents (Cook County), 18.27 percent to all other counties, and 15.89 percent to road districts.

Distribution of Motor Fuel and Motor Fuel Use Tax Collections

All motor fuel taxes (excluding the Underground Storage Tank Tax and the Environmental Impact Fee) received by the department are deposited into the Motor Fuel Tax Fund. These monies are divided among state and local governments according to a formula established in the Motor Fuel Tax Law.

- The 2.5 cents additional tax on diesel fuel goes directly into the State Construction Account Fund.
- The Grade Crossing Protection Fund receives \$3.5 million per month.
- The Boating Act Fund receives \$420,000 per month.

Of the remaining amount, funds are allocated

- To IDOR for costs for administering the Act;
- To the Department of Transportation for costs for supervising the use of motor fuel tax funds apportioned to municipalities, counties, and road districts;
- For refunds for overpayment of motor fuel taxes and decal fees as well as refunds provided for under the terms of IFTA;
- To the Vehicle Inspection Fund (\$30 million annually);
- For amounts ordered paid by the Court of Claims; and
- Payments of taxes due to member jurisdictions under IFTA.

Following the above allocations

- 45.6 percent distributed as follows: 37 percent to the State Construction Fund and 63 percent is allocated to the Road Fund (includes \$1.25 million reserved for use in accordance with provisions of the Illinois Highway Code).
- 54.4 percent is shared by local governments and is

Motor Fuel Taxes

Table 28: Motor Fuel Tax Collections and Refunds⁽¹⁾

<u>Fiscal Year</u>	<u>Total collections⁽²⁾</u>	<u>Non-highway & carrier refunds</u>
2002	\$1,298,939,168	\$15,213,665
2003	\$1,324,819,828	\$14,629,526
2004	\$1,352,197,988	\$15,562,942
2005	\$1,360,349,355	\$14,824,082
2006	\$1,373,236,099	\$16,090,820
2007	\$1,378,004,677	\$13,972,732
2008	\$1,361,741,935	\$16,010,655
2009	\$1,301,973,767	\$16,953,659
2010	\$1,259,807,572	\$21,038,691
2011	\$1,246,339,816	\$17,941,385
2012	\$1,222,011,589	\$19,619,706

(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.

Note: Specific motor fuel data included in previous annual reports has been removed due to implementation of the integrated tax system and the netting method used to calculate the payments due to specific IFTA jurisdictions.

Table 29: Motor Fuel Tax Refunds for Non-highway Use⁽¹⁾

<u>Non-highway Use</u>	<u>2011</u>		<u>2012</u>	
	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
Agriculture	1,861	\$599,265	1,605	\$513,171
Construction	22	\$15,141	20	\$10,686
Industrial	265	\$4,827,402	241	\$6,728,292
Marine	46	\$19,543	41	\$18,620
Lawn	345	\$306,497	339	\$296,974
Distributors	17	\$751,468	56	\$705,323
Suppliers	0	\$0	0	\$0
Manufacturing	6	\$18,309	5	\$20,860
Research and Development	2	\$1,526,422	0	\$0
Commercial Motor Vehicles	8	\$49,107	7	\$40,766
Airports (2)	1	\$419	1	\$284
Refrigeration Units	844	\$1,693,556	783	\$1,548,168
Power Take-Off Units	644	\$2,740,116	542	\$2,619,091
Unintentional Mixing	1	\$5,377	0	\$0
Testing	3	\$22,002	6	\$130,363
Dual Use	15	\$929,972	15	\$647,142
Loss	15	\$11,907	7	\$5,753
Tugs/Spotters	4	\$78,303	1	\$16,303
Total	4,099	\$13,594,806	3,669	\$13,301,796

(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
Environmental Impact Fee — 415 ILCS 125/310

Definition

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

- Motor fuel
- Home heating oil
- Kerosene
- Aviation fuel
-

(Numerous exemptions apply; see 35 ILCS 505/2a)

Effective January 1, 1990, the Underground Storage Tank (UST) Tax rate is three-tenths of one cent (\$.003) per gallon of fuel. Effective January 1, 1996, the Environmental Impact Fee (EIF) rate is \$60 per 7,500 gallons of fuel sold or used in Illinois (eight-tenths of one cent, or \$.008, per gallon).

Table 30: UST and EIF Collections

<u>Fiscal Year</u>	<u>Millions</u>
2002	\$69.4
2003	\$72.4
2004	\$73.8
2005	\$74.4
2006	\$74.3
2007	\$74.4
2008	\$76.6
2009	\$69.3
2010	\$70.4
2011	\$71.1
2012	\$69.6

Distribution

Collections from the Underground Storage Tank Tax and the Environmental Impact Fee 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 the time the cigarettes are sold to the retailer. The retailer passes the tax on to the consumer at the time of sale. The Cigarette Use Tax Act imposes a tax on the privilege of using cigarettes in Illinois.

On June 24, 2012, the tax rate for both the Cigarette Tax and the Cigarette Use Tax increased to 99 mills per cigarette (from 49 mills per cigarette) or \$1.98 cents per package of 20 cigarettes (from 98 cents per package of 20 cigarettes). Distributors of cigarettes must obtain a license, and there is a \$250 annual fee for each distributor's license. In addition, a \$2,500 bond must be posted. (A separate license must be obtained and a separate bond filed for each location a person operates as a distributor of cigarettes.)

Any distributor having an inventory of stamps and stamped cigarettes on June 24, 2012 may owe a cigarette floor stock tax that takes into account the tax rate change.

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¢
June 24, 2012	9.90¢	\$1.98

Distribution

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

- All funds from the increased tax on cigarettes as of June 24, 2012, to the Healthcare Provider Relief Fund.
- \$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 32: Cigarette and Cigarette Use Tax Collections

<u>Year</u>	<u>Millions</u>
2002	\$464.5
2003	\$643.1
2004	\$729.2
2005	\$639.2
2006	\$636.3
2007	\$604.0
2008	\$594.4
2009	\$562.3
2010	\$549.3
2011	\$561.0
2012	\$580.0

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 coin-in-the-slot operated amusement devices that are operated or operable by the 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 machines (as defined in section 28-2 of the Criminal Code of 2012) — 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 in 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>
2002	\$1.3
2003	\$1.2
2004	\$2.6
2005	\$2.7
2006	\$2.4
2007	\$2.2
2008	\$2.4
2009	\$3.0
2010	\$1.7
2011	\$1.9
2012	\$1.7

Distribution

Collections are deposited into the General Revenue Fund.

Excise and Utility Taxes

Dry-cleaning Solvent Tax and License Fees

Statutory Reference

415 ILCS 135/60 to 135/80

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 \$10 per gallon used or purchased. The tax rate on petroleum-based solvents is \$2 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

<u>Year</u>	<u>Tax</u> <u>(Thousands)</u>	<u>Fees</u> <u>(Thousands)</u>
2002	\$680	\$969
2003	\$601	\$917
2004	\$668	\$1,693
2005	\$1,120	\$1,395
2006	\$1,106	\$1,308
2007	\$1,018	\$2,674
2008	\$889	\$2,506
2009	\$749	\$2,326
2010	\$627	\$2,159
2011	\$573	\$2,055
2012	\$572	\$1,856

Distribution

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

Excise and Utility Taxes

Electricity Excise Tax

Statutory Reference

35 ILCS 640/2-1 to 99

Definition

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

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

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

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

History

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

Table 35: Electricity Excise Tax Rate History

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

(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
2002	\$317.2
2003	\$353.3
2004	\$346.5
2005	\$365.1
2006	\$392.8
2007	\$397.0
2008	\$419.3
2009	\$405.0
2010	\$396.9
2011	\$408.0
2012	\$395.3

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.

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>
2004	\$12.5	\$80.0	\$92.5
2005	\$9.9	\$82.1	\$92.0
2006	\$10.5	\$85.0	\$95.5
2007	\$10.2	\$84.8	\$95.0
2008	\$10.6	\$83.8	\$94.4
2009	\$10.7	\$83.8	\$94.5
2010	\$11.2	\$95.3	\$106.5
2011	\$10.1	\$90.1	\$100.2
2012	\$11.0	\$100.2	\$111.2

Distribution

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

Excise and Utility Taxes

Gas Revenue and Gas Use Tax

Statutory References

Gas Revenue Tax — 35 ILCS 615/1 to 615/15

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

Definition

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

Table 38: Gas Tax Rate History

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

(1) The tax was originally collected under the Public 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

<u>Year</u>	<u>Millions</u>
2002	\$109.5
2003	\$144.3
2004	\$165.4*
2005	\$162.9
2006	\$155.3
2007	\$160.4
2008	\$170.4
2009	\$171.1
2010	\$156.3
2011	\$159.4
2012	\$146.8

* The Gas Use Tax began October 1, 2003.

Distribution

The Gas Revenue Tax and 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. Collected revenue is deposited into the Personal Property Tax Replacement Fund.

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
2002	\$149.6
2003	\$150.7
2004	\$156.1
2005	\$160.7
2006	\$185.0
2007	\$206.8
2008	\$219.7
2009	\$194.7
2010	\$171.0
2011	\$194.0
2012	\$211.1

Distribution

5 percent of 94 percent of gross rental receipts

- 40 percent of the net revenue received is deposited into the Build Illinois Fund.
- 60 percent of the net revenue received is distributed in the following order:
 - Illinois Sports Facilities Fund: \$5 million plus an advance amount of \$33,100,000 for FY 2011 and FY2012.
 - 8 percent of the net revenue divided as follows:
 - (Prior to August 1, 2011)
 - 100 percent deposited in the Local Tourism Fund
 - (Beginning August 1, 2011)
 - 18 percent deposited into the Chicago Travel Industry Promotion Fund
 - 82 percent deposited into the Local Tourism Fund
 - 4.5 percent of the net revenue divided as follows:
 - (Prior to August 1, 2011)
 - 100 percent deposited into the International Tourism Fund
 - (Beginning August 1, 2011)
 - 55 percent deposited into the Chicago Travel Industry Promotion
 - 45 percent deposited into the International Tourism Fund
 - 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 2011 Receipts
Adams	22	\$10,573,049.37
Alexander	5	\$239,233.71
Bond	9	\$2,006,748.00
Boone	2	\$144,935.16
Brown	2	\$360,700.57
Bureau	11	\$2,678,837.29
Calhoun	3	\$31,333.14
Carroll	22	\$1,517,258.19
Cass	3	\$248,066.21
Champaign	56	\$48,807,428.76
Christian	6	\$667,702.85
Clark	5	\$1,583,052.41
Clay	3	\$740,551.97
Clinton	10	\$1,379,748.70
Coles	22	\$7,255,131.57
Cook	590	\$2,323,484,707.41
Crawford	6	\$1,831,313.10
Cumberland	2	\$206,659.77
De Kalb	19	\$6,182,275.82
De Witt	6	\$1,419,213.75
Douglas	14	\$3,582,865.53
DuPage	163	\$269,650,851.19
Edgar	6	\$437,100.09
Edwards	1	\$4,576.40
Effingham	20	\$15,048,864.84
Fayette	8	\$2,773,309.33
Ford	5	\$304,089.14
Franklin	10	\$3,185,125.12
Fulton	6	\$699,540.52
Gallatin	2	\$35,306.00
Greene	4	\$141,234.56
Grundy	10	\$5,602,921.45
Hamilton	2	\$5,018.57
Hancock	24	\$2,615,958.76
Hardin	9	\$390,241.27
Henderson	1	\$10,523.34
Henry	12	\$2,517,987.35
Iroquois	7	\$1,603,654.34
Jackson	28	\$9,438,624.46
Jasper	2	\$130,479.31
Jefferson	18	\$14,904,966.47
Jersey	17	\$3,185,373.47
Jo Daviess	123	\$24,350,412.75
Johnson	8	\$239,650.35
Kane	51	\$55,137,984.76
Kankakee	21	\$10,664,690.99
Kendall	16	\$5,378,338.18
Knox	16	\$7,165,188.29
Lake	149	\$132,889,215.28
La Salle	46	\$24,561,626.94
Lawrence	2	\$74,263.08

Lee	8	\$2,600,971.47
Livingston	7	\$2,414,609.88
Logan	9	\$3,258,508.79
McDonough	9	\$4,688,412.35
McHenry	34	\$11,558,769.36
McLean	46	\$47,307,672.27
Macon	27	\$17,160,818.48
Macoupin	4	\$532,875.42
Madison	58	\$28,681,773.75
Marion	10	\$2,589,106.28
Marshall	3	\$533,560.78
Mason	6	\$252,926.44
Massac	11	\$4,655,592.45
Menard	5	\$366,524.33
Mercer	3	\$147,222.00
Monroe	7	\$1,543,787.48
Montgomery	11	\$5,781,915.62
Morgan	11	\$4,882,763.09
Moultrie	6	\$141,313.17
Ogle	18	\$4,852,974.12
Peoria	33	\$37,666,935.19
Perry	9	\$1,280,833.12
Piatt	4	\$763,520.53
Pike	16	\$1,134,360.13
Pope	19	\$286,101.81
Pulaski	3	\$162,102.05
Randolph	10	\$2,723,654.57
Richland	7	\$1,058,515.40
Rock Island	31	\$27,775,627.48
St. Clair	64	\$34,659,921.42
Saline	6	\$1,392,610.69
Sangamon	46	\$57,386,284.18
Schuyler	4	\$146,086.75
Shelby	16	\$1,951,324.25
Stark	1	\$730.92
Stephenson	9	\$3,652,869.38
Tazewell	27	\$30,774,706.12
Union	35	\$1,710,266.58
Vermilion	21	\$8,834,459.95
Wabash	2	\$534,440.05
Warren	5	\$1,720,064.37
Washington	6	\$1,254,231.16
Wayne	2	\$560,330.10
White	5	\$1,192,434.15
Whiteside	11	\$4,608,557.38
Will	71	\$60,335,137.87
Williamson	28	\$15,066,119.51
Winnebago	49	\$39,797,971.82
Woodford	4	\$859,433.20
Unknown	2	\$6,216,431.00
Total	2444	\$3,497,546,088.54

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

Excise and Utility Taxes

Hotel Gross Receipts by County

County	No. of Accounts	FY 2012 Receipts
Adams	19	\$11,103,568.01
Alexander	4	\$164,487.49
Bond	9	\$1,478,188.32
Boone	3	\$159,257.95
Brown	2	\$399,793.37
Bureau	10	\$2,620,648.41
Calhoun	3	\$38,761.76
Carroll	22	\$1,486,420.90
Cass	3	\$306,098.82
Champaign	54	\$53,048,653.08
Christian	6	\$739,593.97
Clark	5	\$1,405,882.84
Clay	3	\$816,367.25
Clinton	13	\$2,075,040.37
Coles	19	\$8,247,063.75
Cook	559	\$2,514,011,983.95
Crawford	6	\$1,675,759.50
Cumberland	2	\$194,622.88
De Kalb	13	\$6,976,870.69
De Witt	5	\$1,378,515.58
Douglas	13	\$3,664,528.81
DuPage	120	\$282,213,084.49
Edgar	7	\$463,361.80
Edwards	1	\$6,925.00
Effingham	20	\$16,131,645.83
Fayette	7	\$2,922,020.53
Ford	5	\$340,057.49
Franklin	11	\$3,105,378.79
Fulton	7	\$1,014,330.98
Greene	4	\$132,261.17
Grundy	10	\$5,544,886.84
Hamilton	2	\$5,567.12
Hancock	19	\$2,340,415.75
Hardin	10	\$411,469.81
Henderson	1	\$8,919.37
Henry	16	\$2,631,358.82
Iroquois	7	\$1,577,450.16
Jackson	33	\$9,492,965.08
Jasper	3	\$141,428.71
Jefferson	19	\$17,024,899.39
Jersey	19	\$3,052,570.53
Jo Daviess	118	\$24,913,772.88
Johnson	8	\$214,481.11
Kane	42	\$59,906,319.97
Kankakee	21	\$11,055,082.04
Kendall	13	\$5,469,548.51
Knox	14	\$7,667,957.07
Lake	119	\$145,381,113.25
La Salle	42	\$25,845,704.50
Lawrence	2	\$56,307.49
Lee	7	\$2,669,259.91
Livingston	9	\$2,454,071.39
Logan	9	\$3,534,915.81
McDonough	9	\$4,682,728.72

McHenry	26	\$11,600,250.57
McLean	44	\$55,275,021.96
Macon	23	\$19,818,692.29
Macoupin	4	\$556,679.65
Madison	53	\$30,005,255.63
Marion	11	\$2,432,845.83
Marshall	3	\$543,195.60
Mason	5	\$233,661.42
Massac	12	\$4,451,923.68
Menard	6	\$356,536.21
Mercer	3	\$148,925.00
Monroe	6	\$1,462,459.95
Montgomery	13	\$5,791,369.86
Morgan	9	\$5,205,153.27
Moultrie	5	\$145,719.37
Ogle	19	\$5,481,952.75
Peoria	30	\$41,468,786.92
Perry	9	\$1,228,064.53
Piatt	3	\$852,831.16
Pike	18	\$1,132,180.75
Pope	18	\$294,847.87
Pulaski	2	\$198,908.41
Randolph	10	\$2,781,442.81
Richland	8	\$1,219,695.84
Rock Island	33	\$28,503,734.64
St. Clair	61	\$37,269,285.71
Saline	6	\$1,547,193.03
Sangamon	48	\$57,850,846.68
Schuyler	3	\$140,851.45
Shelby	13	\$1,995,796.84
Stark	1	\$3,594.27
Stephenson	9	\$3,716,646.77
Tazewell	24	\$35,046,707.98
Union	34	\$1,704,421.77
Vermilion	19	\$9,445,944.63
Wabash	2	\$493,108.06
Warren	5	\$1,731,693.66
Washington	6	\$1,237,819.52
Wayne	2	\$588,117.81
White	7	\$1,242,509.84
Whiteside	12	\$4,327,259.47
Will	66	\$64,231,867.36
Williamson	30	\$15,919,539.15
Winnebago	45	\$45,645,970.46
Woodford	4	\$949,599.21
Unknown	3	\$6,488,405.40
Total	2280	\$3,767,171,683.05

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

Excise and Utility Taxes

Liquor Gallonage Tax

Statutory Reference

235 ILCS 5/8-1 to 5/8-14
(86 Illinois Administrative Code 420)

Definition

Illinois imposes a tax on persons engaged in the business of manufacturing or importing of alcoholic liquor. The tax rates, increased in 2009, are listed below.

- 23.1 cents per gallon of beer
- 23.1 cents per gallon of cider with an alcohol content of 0.5 percent to 7 percent
- \$1.39 per gallon of liquor with an alcohol content of less than 20 percent
- \$8.55 per gallon for alcoholic liquor with an alcohol content of 20 percent or more.

The tax does not apply to wine intended for use and used by any church or religious organization for sacramental purposes. The Liquor Control Act lists several other exceptions including any alcoholic liquor shipped outside Illinois and alcoholic liquor sold to a licensed “non-beverage” user” for use in medicine; certain flavoring extracts and food products; and scientific, chemical, or experimental purposes.

Table 43: Liquor Tax Rate History

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

Distribution

All the proceeds from the 2009 tax increases go to the Capital Projects Fund. The remainders of the collections are deposited into the General Revenue Fund.

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

Fiscal year	Cider or Beer 0.5%-7%	Alcohol < or = 14%	Alcohol > 14% - <20%	Alcohol = or > 20%	Total
2000	282.0	21.9	3.0	15.5	322.4
2001	281.7	22.3	2.4	16.5	323.0
2002	283.4	23.0	2.3	15.7	324.4
2003	314.0	23.9	2.4	15.9	356.3
2004	277.5	24.9	2.3	17.9	322.5
2005	278.6	25.4	2.2	17.4	323.6
2006	282.7	25.9	2.1	18.1	328.9
2007	278.6	29.1	2.2	18.1	328.1
2008	280.2	28.7	2.3	18.9	330.1
2009	278.2	28.5	2.5	18.9	328.1
2010	275.3	28.6	2.7	19.0	325.6
2011	270.7	31.2	2.8	18.6	323.3
2012	271.6	32.1	3.0	19.4	326.1

**Table 45: Liquor Gallonage Tax
Collections**

<u>Year</u>	<u>Millions</u>
2002	\$141
2003	\$142
2004	\$148
2005	\$147
2006	\$152
2007	\$156
2008	\$158
2009	\$158
2010	\$230
2011	\$268
2012	\$279

Excise and Utility Taxes

Oil and Gas Production Assessment

Statutory Reference

225 ILCS 728/30 to 728/99

Definition

Effective July 10, 1998, the assessment is levied on gross revenues of oil and gas produced from each well in Illinois. It is imposed on Illinois oil or gas producers and is paid by the first purchaser of the oil or gas. The first purchaser pays the assessment to the department.

Effective 2007, the Illinois Petroleum Resources Board administers and enforces this assessment. The assessment is levied in the amount of 0.1 percent of the gross revenues of oil and gas produced from each well in Illinois.

Distribution

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

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

Table 46: Oil and Gas Production Assessment Collections

<u>Year</u>	<u>Thousands</u>
2000	\$ 239.5
2001	\$ 293.9
2002	\$ 259.3
2003	\$ 301.5
2004	\$ 345.1
2005	\$ 455.8
2006	\$ 580.7
2007	\$ 330.7
2008	-
2009	-
2010	-
2011	-
2012	-

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
2002	\$756.3
2003	\$657.3
2004	\$641.8
2005	\$626.6
2006	\$611.6
2007	\$659.5
2008	\$707.7
2009	\$689.5
2010	\$623.5
2011	\$670.3
2012	\$573.9

Table 49: Telecommunications Infrastructure Maintenance Fee

Year	Millions
2002	\$34.8
2003	\$32.0
2004	\$28.1
2005	\$27.7
2006	\$22.0
2007	\$23.3
2008	\$23.0
2009	\$22.8
2010	\$20.3
2011	\$19.9
2012	\$18.5

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 with 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 persons engaged in the business of distributing 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 tax is imposed at the rate of 18% of the wholesale price sold to retailers or consumers in Illinois.

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>
2002	\$17.7
2003	\$18.3
2004	\$18.4
2005	\$18.6
2006	\$19.2
2007	\$21.0
2008	\$21.5
2009	\$21.3
2010	\$23.8
2011	\$27.5
2012	\$29.0

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>
2002	\$4,904,218	871	279	93	100
2003	\$4,665,869	811	281	94	96
2004	\$4,445,394	668	276	97	97
2005**	\$3,914,028	668	288	94	93
2006	\$3,600,764	729	283	75	86
2007	\$3,246,352	676	278	77	88
2008	\$2,868,433	605	274	77	84
2009	\$2,505,927	580	284	71	83
2010	\$2,438,413	547	291	56	72
2011	\$2,264,819	546	271	54	82
2012	\$2,135,893	523	272	56	81

* 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	Players	FY 11		Players	FY 12	
		Gross	Tax		Gross	Tax
ADAMS	5,764	\$85,580.65	\$4,279.03	4,913	\$88,265.00	\$4,413.25
ALEXANDER	410	\$4,025.00	\$201.25	1,797	\$32,877.00	\$1,643.85
BOND	0	\$0.00	\$0.00	0	\$0.00	\$0.00
BOONE	10,691	\$226,333.00	\$11,666.28	7,311	\$199,787.00	\$11,003.67
BROWN	0	\$0.00	\$0.00	0	\$0.00	\$0.00
BUREAU	6,649	\$167,997.51	\$8,695.89	6,282	\$153,061.25	\$7,752.82
CALHOUN	3,766	\$63,030.00	\$3,211.42	3,508	\$59,254.00	\$3,040.62
CARROLL	1,332	\$29,289.00	\$1,477.06	954	\$26,138.00	\$1,306.90
CASS	562	\$10,545.00	\$527.25	687	\$3,519.70	\$179.63
CHAMPAIGN	6,108	\$130,029.00	\$6,501.46	5,334	\$108,078.50	\$5,524.12
CHRISTIAN	29,265	\$365,561.75	\$18,294.09	26,193	\$297,864.25	\$14,893.21
CLARK	1,073	\$20,488.54	\$1,033.75	1,073	\$17,545.25	\$877.27
CLAY	3,460	\$46,909.00	\$2,366.48	1,250	\$18,273.00	\$913.65
CLINTON	40,847	\$576,338.00	\$28,816.90	39,077	\$553,419.80	\$27,670.99
COLES	23,691	\$401,016.82	\$20,050.85	107,092	\$377,954.15	\$18,914.87
COOK	385,380	\$7,502,214.49	\$378,374.23	393,725	\$7,391,878.20	\$370,763.32
CRAWFORD	3,565	\$71,585.75	\$3,894.70	3,158	\$62,864.00	\$3,157.69
CUMBERLAND	2,432	\$46,870.00	\$2,343.50	0	\$0.00	\$0.00
DEKALB	18,403	\$358,921.90	\$18,062.11	17,696	\$337,410.03	\$16,943.57
DEWITT	4,139	\$101,957.25	\$5,097.86	4,214	\$104,071.00	\$5,203.56
DOUGLAS	6,305	\$120,366.00	\$6,029.40	5,041	\$98,634.00	\$4,931.70
DUPAGE	75,706	\$1,343,427.15	\$67,218.13	72,891	\$1,291,915.48	\$65,450.31
EDGAR	7,610	\$91,893.00	\$4,598.53	8,139	\$78,177.75	\$3,908.89
EDWARDS	0	\$0.00	\$0.00	0	\$0.00	\$0.00
EFFINGHAM	15,513	\$293,854.20	\$14,706.02	13,792	\$250,477.00	\$12,523.85
FAYETTE	14,580	\$251,400.00	\$12,570.00	14,112	\$260,702.00	\$13,168.65
FORD	3,446	\$109,688.05	\$5,734.41	2,679	\$84,985.50	\$4,249.28
FRANKLIN	17,839	\$411,191.75	\$20,559.59	18,348	\$442,259.40	\$22,112.97
FULTON	10,040	\$200,006.00	\$10,031.58	6,422	\$139,249.00	\$6,985.29
GALLATIN	0	\$0.00	\$0.00	0	\$0.00	\$0.00
GREENE	1,745	\$29,830.00	\$1,491.50	1,138	\$19,468.00	\$973.40
GRUNDY	13,042	\$272,993.00	\$13,720.22	13,365	\$285,395.00	\$14,269.75
HAMILTON	0	\$0.00	\$0.00	0.00	\$0.00	\$0.00
HANCOCK	3,893	\$75,879.45	\$3,793.98	3,544	\$66,227.80	\$3,311.40
HARDIN	0	\$0.00	\$0.00	0	\$0.00	\$0.00
HENDERSON	310	\$4,874.50	\$248.05	0	\$0.00	\$0.00
HENRY	6,468	\$133,115.00	\$6,655.75	5,132	\$89,422.00	\$4,471.10
IROQUOIS	3,704	\$68,307.25	\$3,415.36	4,223	\$80,174.25	\$4,008.72
JACKSON	3,465	\$59,847.00	\$3,004.59	2,697	\$47,314.00	\$2,365.70
JASPAR	1,003	\$15,450.00	\$772.50	1,390	\$20,438.00	\$1,021.90
JEFFERSON	10,028	\$216,724.00	\$10,836.20	11,415	\$226,254.00	\$11,312.70
JERSEY	1,235	\$18,836.00	\$941.80	0	\$0.00	\$0.00
JO DAVIESS	1,167	\$28,548.00	\$1,470.82	130	\$22,795.00	\$1,153.21
JOHNSON	0	\$0.00	\$0.00	0	\$0.00	\$0.00
KANE	47,121	\$905,947.66	\$45,513.59	42,788	\$837,992.50	\$41,985.66
KANKAKEE	12,208	\$288,524.00	\$14,426.20	11,697	\$277,761.00	\$13,888.05
KENDALL	21,278	\$266,820.00	\$13,341.00	12,990	\$274,813.25	\$13,985.34
KNOX	10,242	\$245,609.75	\$12,280.50	12,104	\$265,664.50	\$13,283.24
LAKE	62,929	\$1,181,940.00	\$60,183.40	69,438	\$1,180,746.88	\$59,971.33
LA SALLE	46,285	\$1,096,754.37	\$55,792.79	46,625	\$941,122.65	\$47,119.14
LAWRENCE	5,016	\$112,772.00	\$5,638.60	5,826	\$128,387.00	\$6,419.35
LEE	2,792	\$66,711.00	\$3,416.90	1,718	\$35,871.00	\$1,793.55

Gaming Taxes

Table 52: Bingo Tax Statistics by County

County	Players	FY 11		Players	FY 12	
		Gross	Tax		Gross	Tax
LIVINGSTON	4,419	\$102,092.00	\$5,678.11	5,085	\$128,253.98	\$7,532.82
LOGAN	9,297	\$72,092.00	\$3,604.60	8,192	\$69,285.00	\$3,464.25
MCDONOUGH	2,564	\$78,334.90	\$3,916.75	1,953	\$59,704.80	\$2,985.24
MCHENRY	27,051	\$617,717.42	\$30,962.72	26,091	\$578,178.60	\$28,974.63
MCLEAN	3,902	\$127,476.00	\$6,373.80	4,105	\$132,118.75	\$6,605.94
MACON	73,852	\$926,778.18	\$46,338.95	76,269	\$997,176.85	\$50,387.09
MACOUPIN	19,850	\$407,826.00	\$20,406.60	20,103	\$379,979.00	\$18,998.95
MADISON	211,913	\$5,816,564.89	\$291,845.39	185,411	\$5,614,049.73	\$282,372.66
MARION	23,997	\$358,355.00	\$17,925.11	25,140	\$421,838.00	\$21,091.90
MARSHALL	3,523	\$64,379.00	\$3,218.95	3,499	\$65,008.00	\$3,250.40
MASON	61	\$1,317.00	\$65.85	10	\$82.00	\$4.10
MASSAC	0	\$0.00	\$0.00	0	\$0.00	\$0.00
MENARD	574	\$7,844.00	\$405.70	494	\$6,387.00	\$322.93
MERCER	1,719	\$35,031.00	\$1,751.55	2,027	\$41,790.00	\$2,089.50
MONROE	15,161	\$468,853.05	\$23,521.02	15,263	\$483,686.55	\$24,248.10
MONTGOMERY	6,683	\$252,693.00	\$12,634.65	28,546	\$173,267.00	\$8,691.43
MORGAN	622	\$17,661.50	\$883.08	7,909	\$86,188.00	\$4,338.13
MOULTRIE	7,613	\$100,824.00	\$5,041.20	6,758	\$108,398.00	\$5,419.90
OGLE	5,159	\$66,327.00	\$3,316.35	6,053	\$79,093.00	\$3,954.65
PEORIA	21,326	\$379,171.50	\$18,958.60	23,303	\$375,134.50	\$18,756.74
PERRY	10,111	\$268,704.85	\$13,435.25	9,472	\$267,003.00	\$13,350.15
PIATT	11,708	\$66,328.00	\$3,317.68	8,075	\$43,643.00	\$2,182.15
PIKE	2,787	\$54,052.00	\$2,702.60	3,617	\$71,182.00	\$3,559.10
POPE	0	\$0.00	\$0.00	0	\$0.00	\$0.00
PULASKI	0	\$0.00	\$0.00	714	\$14,713.00	\$735.65
PUTNAM	0	\$0.00	\$0.00	0	\$0.00	\$0.00
RANDOLPH	14,931	\$363,094.50	\$18,154.73	15,284	\$394,470.50	\$19,723.54
RICHLAND	7,026	\$143,222.00	\$7,295.34	4,461	\$84,696.00	\$4,495.59
ROCK ISLAND	43,736	\$1,271,380.12	\$63,936.71	38,370	\$1,243,671.06	\$62,522.60
ST. CLAIR	110,985	\$2,717,487.25	\$136,437.26	99,292	\$2,480,676.86	\$124,961.87
SALINE	19,331	\$299,328.00	\$14,966.40	16,666	\$284,902.50	\$14,284.13
SANGAMON	73,444	\$902,514.30	\$45,284.58	66,953	\$871,407.31	\$43,570.37
SCHUYLER	176	\$49,699.50	\$2,484.99	173	\$46,548.75	\$2,327.45
SCOTT	1,642	\$3,106.00	\$156.66	1,812	\$3,368.00	\$168.40
SHELBY	9,699	\$141,645.25	\$7,082.27	9,643	\$146,459.15	\$7,322.96
STARK	0	\$0.00	\$0.00	0	\$0.00	\$0.00
STEPHENSON	15,337	\$245,001.00	\$12,250.05	14,471	\$231,083.00	\$11,583.87
TAZEWELL	20,644	\$319,947.50	\$16,077.28	19,770	\$291,062.86	\$14,872.54
UNION	4,822	\$133,876.00	\$6,739.36	2,113	\$57,929.00	\$2,896.45
VERMILION	15,370	\$295,559.00	\$14,818.76	7,425	\$152,865.00	\$7,643.25
WABASH	4,053	\$94,605.00	\$4,745.77	3,256	\$76,592.00	\$3,855.60
WARREN	3,264	\$37,515.00	\$1,875.75	0	\$0.00	\$0.00
WASHINGTON	13,862	\$166,576.00	\$8,330.03	14,853	\$189,855.00	\$9,511.70
WAYNE	2,947	\$53,746.00	\$2,687.30	2,953	\$54,132.00	\$2,706.60
WHITE	2,603	\$61,794.00	\$3,574.24	4,142	\$98,338.00	\$5,120.78
WHITESIDE	19,239	\$506,941.75	\$25,347.09	17,848	\$475,335.25	\$23,766.77
WILL	53,928	\$973,634.80	\$49,924.73	66,951	\$989,606.15	\$49,687.64
WILLIAMSON	31,514	\$712,045.84	\$35,677.91	31,255	\$701,344.00	\$35,067.20
WINNEBAGO	138,657	\$1,698,572.03	\$84,951.11	113,151	\$1,604,801.97	\$80,787.03
WOODFORD	13,384	\$236,316.00	\$11,815.80	6,393	\$83,410.50	\$4,170.53

Gaming Taxes

Table 52: Bingo Tax Statistics by County

County	Players	FY 11		Tax	FY 12	
		Gross			Gross	
Total	2,036,993	\$39,838,030.92	\$2,004,204.15	2,037,232	\$38,037,221.71	\$1,913,230.75

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>
2002	\$109,070	160	9	128
2003	\$104,235	170	10	140
2005	\$227,273	236	12	185
2006	\$332,994	387	2	200
2007	\$391,345	404	12	199
2008	\$510,197	303	12	206
2009	\$552,067	343	11	243
2010	\$561,026	349	12	276
2011	\$485,660	363	17	255
2012	\$449,739	323	15	255

* 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>
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	10	16	10
2009	\$5,345,929	684	10	17	9
2010	\$5,071,612	658	91	17	7
2011	\$4,875,438	692	105	14	10
2012	\$4,582,401	652	88	12	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

Pursuant to P.A. 96-796, the administration and enforcement of the Illinois Horse Racing Act of 1975 moved from the Illinois Department of Revenue to the Illinois Racing Board in 2009.

Definition

As defined in the Horse Racing Act, "pari-mutuel system of wagering" means a form of wagering on the outcome of horse races in which wagers are made in various denominations on a horse or horses and all wagers for each race are pooled and held by a licensee for distribution in a manner approved by the Board (230 ILCS 5/3.12)

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. The Illinois Racing Board granted 26 OTB licenses in 2011 and 2012. (In 2011 and 2012, the Racing Board also authorized harness racing dates for the State Fair in Springfield, State Fair in DuQuoin and the Brown County Fair.) In 2009, the state enacted advance deposit wagering.

- There is a flat pari-mutuel tax rate of 1.5 percent of the daily pari-mutuel handle imposed at all pari-mutuel wagering facilities.
- Beginning August 25, 2009, there is a flat pari-mutuel tax of 1.5 percent of the daily pari-mutuel handle from advance deposit wagering from a location other than a wagering facility.
- Beginning August 25, 2009 (in addition to the 1.5 percent pari-mutuel tax on advance deposit wagering), there is an additional pari-mutuel tax of 0.25 percent on advance deposit wagering. However, the amount of the additional tax shall not exceed \$250,000 in each calendar year.
- Prior to July 26, 2010, a pari-mutuel tax rate of 0.25 percent on the daily pari-mutuel handle at Fairmount Park, which reverts to 1.5 percent once the Horse Racing Equity Fund receives all money required for deposit into the Fund under the Riverboat Gambling Act.
- Beginning July 26, 2010, a pari-mutuel tax rate of 0.75 percent on the daily pari-mutuel handle at Fairmount Park, which reverts to 1.5 percent once the Horse Racing Equity Fund receives all money required for deposit into the Fund under the Riverboat Gambling Act.

The Horse Racing Act also requires OTB licensees to pay 1 percent of the pari-mutuel handle at each location to the

municipality in which the OTB is located and 1 percent to the county. If the OTB is located in an unincorporated area of a county, the licensee is required to pay 2 percent of the pari-mutuel handle from the OTB to the county.

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. It also administers license fees for racing organizations and various occupation licenses for personnel associated with the industry.

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. Effective July 26, 2010, the tax rate became 0.75 percent.

Advance deposit wagering became effective August 25, 2009 with a flat pari-mutuel tax of 1.5 percent on the daily pari-mutuel handle and an additional tax of 0.25 percent.

Table 55: Racing Pari-mutuel Tax Collections

<u>Year</u>	<u>Millions</u>
2002	\$12.4
2003	\$12.2
2004	\$11.9
2005	\$11.7
2006	\$10.5
2007	\$8.5
2008	\$8.4
2009	\$6.8
2010	\$6.9
2011	\$6.8
2012	\$7.2

Distribution

Of the revenue received under the 1.5 percent pari-mutuel tax on quarter horse racing, 8.5 percent is deposited into the Illinois Racing Quarter Horse Breeders Fund.

Revenue from the additional 0.25 percent pari-mutuel tax on advance deposit wagering is deposited into the Quarter Horse

Real Estate Taxes

Property Tax

Statutory Reference

35 ILCS 200/1-1 to 32-20

Definition

The property tax 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 2010 assessment is paid in 2011). 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 non-homestead 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

County	2010 Total EAV	2009 Total EAV	Amount of increase or decrease	% of increase or decrease	Total taxes extended 2010	Total taxes extended 2009	Amount of increase or decrease	% of increase or decrease
Statewide	377,321,501,247	392,939,664,165	(15,618,162,918)	(3.97)	25,915,360,351	25,260,324,314	655,036,037	2.59
Cook County	184,198,156,613	193,318,192,619	(9,120,036,006)	(4.72)	11,698,335,508	11,389,977,841	308,357,667	2.71
Collar Counties	115,883,486,979	122,428,680,719	(6,545,193,740)	(5.35)	8,118,214,213	7,917,814,462	200,399,751	2.53
Rest of State	77,239,857,655	77,192,790,827	47,066,828	0.06	6,098,810,631	5,952,532,012	146,278,619	2.46
Adams	1,028,465,347	1,001,443,757	27,021,590	2.70	70,458,209	67,369,375	3,088,834	4.58
Alexander	39,706,814	37,588,183	2,118,631	5.64	4,657,488	4,278,015	379,473	8.87
Bond	182,951,734	184,601,440	(1,649,706)	(0.89)	16,049,081	15,925,734	123,347	0.77
Boone	1,169,847,733	1,255,522,908	(85,675,175)	(6.82)	87,728,848	84,750,781	2,978,067	3.51
Brown	61,449,631	57,179,693	4,269,938	7.47	5,361,104	5,023,778	337,327	6.71
Bureau	604,724,041	597,002,416	7,721,625	1.29	51,104,500	49,462,417	1,642,084	3.32
Calhoun	75,463,580	72,441,925	3,021,655	4.17	5,449,051	5,140,552	308,499	6.00
Carroll	359,316,065	370,372,699	(11,056,634)	(2.99)	26,926,992	26,473,668	453,324	1.71
Cass	132,067,519	128,060,363	4,007,156	3.13	12,387,780	11,733,329	654,450	5.58
Champaign	3,772,876,118	3,738,422,684	34,453,434	0.92	282,545,032	276,066,134	6,478,897	2.35
Christian	461,935,917	449,836,243	12,099,674	2.69	34,032,580	32,753,923	1,278,656	3.90
Clark	189,035,475	183,142,030	5,893,445	3.22	14,960,587	14,350,821	609,766	4.25
Clay	124,992,322	130,110,619	(5,118,297)	(3.93)	10,755,008	10,536,990	218,018	2.07
Clinton	570,428,648	568,840,570	1,588,078	0.28	40,489,790	40,347,137	142,654	0.35
Coles	632,756,958	616,036,461	16,720,497	2.71	53,362,816	51,718,941	1,643,876	3.18
Cook	184,198,156,613	193,318,192,619	(9,120,036,006)	(4.72)	11,698,335,508	11,389,977,841	308,357,667	2.71
Crawford	362,161,441	353,962,559	8,198,882	2.32	25,395,155	24,084,082	1,311,073	5.44
Cumberland	114,680,106	109,297,285	5,382,821	4.92	8,550,761	8,747,435	(196,675)	(2.25)
DeKalb	2,249,465,113	2,346,309,465	(96,844,352)	(4.13)	190,181,489	187,141,162	3,040,327	1.62
Dewitt	524,937,651	516,224,376	8,713,275	1.69	32,352,125	31,273,693	1,078,432	3.45
Douglas	350,374,535	339,802,868	10,571,667	3.11	27,180,358	26,085,253	1,095,106	4.20
DuPage	40,791,809,703	43,510,659,412	(2,718,849,709)	(6.25)	2,485,815,808	2,426,578,398	59,237,410	2.44
Edgar	267,818,892	256,362,534	11,456,358	4.47	20,810,110	19,754,245	1,055,865	5.35
Edwards	56,188,121	55,026,018	1,162,103	2.11	4,576,763	4,475,093	101,670	2.27
Effingham	627,852,249	607,861,468	19,990,781	3.29	41,453,571	40,545,267	908,305	2.24
Fayette	196,595,345	186,979,902	9,615,443	5.14	16,966,472	16,830,516	135,956	0.81
Ford	234,300,190	228,606,568	5,693,622	2.49	20,799,092	20,646,957	152,135	0.74
Franklin	301,458,655	292,669,244	8,789,411	3.00	25,496,603	23,759,799	1,736,804	7.31
Fulton	409,580,604	396,198,839	13,381,765	3.38	35,946,777	33,960,787	1,985,991	5.85
Gallatin	47,122,848	47,989,002	(866,154)	(1.80)	3,721,324	3,659,430	61,895	1.69
Greene	153,791,009	151,029,059	2,761,950	1.83	11,964,073	11,224,583	739,490	6.59
Grundy	2,058,049,596	2,135,024,006	(76,974,410)	(3.61)	129,062,396	133,072,164	(4,009,768)	(3.01)
Hamilton	56,940,156	62,270,132	(5,329,976)	(8.56)	5,650,727	5,731,911	(81,184)	(1.42)
Hancock	280,102,645	272,103,995	7,998,650	2.94	22,649,078	21,735,198	913,880	4.20
Hardin	27,757,409	27,307,609	449,800	1.65	1,748,820	1,703,234	45,586	2.68
Henderson	116,354,722	109,869,686	6,485,036	5.90	9,046,168	8,676,324	369,844	4.26
Henry	813,173,730	811,112,145	2,061,585	0.25	67,201,422	65,920,903	1,280,519	1.94
Iroquois	452,496,162	442,032,396	10,463,766	2.37	41,533,883	40,538,939	994,944	2.45
Jackson	743,658,231	746,587,820	(2,929,589)	(0.39)	60,865,766	56,769,057	4,096,709	7.22
Jasper	230,402,517	228,041,127	2,361,390	1.04	14,982,981	14,751,281	231,701	1.57
Jefferson	420,521,984	429,005,944	(8,483,960)	(1.98)	32,240,242	31,590,904	649,338	2.06
Jersey	350,473,327	352,141,100	(1,667,773)	(0.47)	22,148,334	21,407,898	740,436	3.46
JoDaviess	795,621,944	820,772,829	(25,150,885)	(3.06)	47,071,935	46,384,524	687,410	1.48
Johnson	111,037,757	105,189,226	5,848,531	5.56	8,184,784	7,699,459	485,326	6.30
Kane	14,843,313,355	15,793,394,824	(950,081,469)	(6.02)	1,144,999,451	1,114,615,757	30,383,694	2.73
Kankakee	2,025,664,973	2,021,728,356	3,936,617	0.19	160,295,327	156,016,964	4,278,363	2.74
Kendall	3,176,624,721	3,369,658,049	(193,033,328)	(5.73)	269,523,277	255,329,534	14,193,742	5.56
Knox	703,857,479	701,925,935	1,931,544	0.28	59,075,582	58,739,008	336,573	0.57
Lake	28,936,843,476	30,448,147,527	(1,511,304,051)	(4.96)	2,115,856,923	2,066,330,426	49,526,498	2.40
LaSalle	2,807,828,603	2,821,758,967	(13,930,364)	(0.49)	206,835,774	204,516,488	2,319,286	1.13
Lawrence	107,425,959	113,921,337	(6,495,378)	(5.70)	8,484,055	9,399,073	(915,018)	(9.74)
Lee	688,528,728	673,328,859	15,199,869	2.26	53,221,291	51,644,291	1,577,000	3.05
Livingston	662,946,265	615,335,121	47,611,144	7.74	59,042,762	54,098,980	4,943,782	9.14
Logan	435,121,993	424,669,375	10,452,618	2.46	36,146,020	34,917,894	1,228,126	3.52

Real Estate Taxes

Table 58: Comparison of Equalized Assessed Values and Taxes Extended

County	2010 Total EAV	2009 Total EAV	Amount of increase or decrease	% of increase or decrease	Total taxes extended 2010	Total taxes extended 2009	Amount of increase or decrease	% of increase or decrease
McDonough	383,273,793	368,210,482	15,063,311	4.09	34,194,885	31,990,636	2,204,249	6.89
McHenry	9,727,570,664	10,435,655,050	(708,084,386)	(6.79)	773,325,978	752,184,153	21,141,825	2.81
McLean	3,642,352,060	3,597,865,790	44,486,270	1.24	287,988,154	281,200,016	6,788,138	2.41
Macon	1,651,819,134	1,648,335,562	3,483,572	0.21	136,511,857	135,131,565	1,380,292	1.02
Macoupin	574,041,950	564,091,617	9,950,333	1.76	39,343,804	38,701,351	642,453	1.66
Madison	4,972,291,217	4,942,274,891	30,016,326	0.61	368,819,417	358,320,157	10,499,260	2.93
Marion	372,674,184	361,991,959	10,682,225	2.95	32,812,948	31,956,986	855,963	2.68
Marshall	284,105,562	304,175,225	(20,069,663)	(6.60)	21,331,386	21,421,590	(90,204)	(0.42)
Mason	183,153,655	176,489,210	6,664,445	3.78	18,018,050	17,215,136	802,914	4.66
Massac	189,936,244	187,591,823	2,344,421	1.25	13,473,267	12,716,678	756,590	5.95
Menard	230,047,219	222,884,155	7,163,064	3.21	17,122,747	16,399,634	723,114	4.41
Mercer	253,594,297	239,204,525	14,389,772	6.02	21,337,384	20,357,895	979,489	4.81
Monroe	817,001,330	827,432,599	(10,431,269)	(1.26)	50,255,467	49,217,761	1,037,705	2.11
Montgomery	401,818,767	399,470,598	2,348,169	0.59	33,174,598	32,843,277	331,321	1.01
Morgan	509,622,473	496,147,064	13,475,409	2.72	38,337,566	37,018,373	1,319,193	3.56
Moultrie	218,159,780	210,195,990	7,963,790	3.79	17,958,865	17,315,754	643,112	3.71
Ogle	1,528,813,955	1,522,642,263	6,171,692	0.41	115,427,227	114,590,593	836,634	0.73
Peoria	3,402,933,607	3,337,951,341	64,982,266	1.95	279,285,194	272,500,819	6,784,375	2.49
Perry	170,607,101	169,599,433	1,007,668	0.59	15,172,692	14,640,635	532,057	3.63
Piatt	374,013,439	365,629,827	8,383,612	2.29	26,606,922	26,034,271	572,651	2.20
Pike	188,981,676	185,758,272	3,223,404	1.74	15,180,711	14,841,607	339,104	2.28
Pope	41,597,178	38,464,260	3,132,918	8.15	2,727,217	2,614,790	112,427	4.30
Pulaski	30,952,915	31,802,139	(849,224)	(2.67)	2,841,644	2,748,125	93,518	3.40
Putnam	199,086,311	207,052,323	(7,966,012)	(3.85)	12,682,425	12,962,187	(279,762)	(2.16)
Randolph	453,292,226	441,507,712	11,784,514	2.67	27,078,588	26,383,553	695,036	2.63
Richland	178,344,364	177,334,675	1,009,689	0.57	13,526,376	13,253,685	272,691	2.06
Rock Island	2,572,807,962	2,493,336,604	79,471,358	3.19	215,750,120	210,428,854	5,321,266	2.53
St. Clair	4,107,846,175	4,206,054,185	(98,208,010)	(2.33)	336,082,262	341,646,247	(5,563,984)	(1.63)
Saline	228,773,486	216,534,838	12,238,648	5.65	20,319,819	18,981,884	1,337,936	7.05
Sangamon	3,778,960,592	3,695,704,156	83,256,436	2.25	279,160,651	270,435,685	8,724,966	3.23
Schuyler	92,400,464	88,709,731	3,690,733	4.16	8,020,761	7,799,255	221,507	2.84
Scott	62,169,908	59,469,589	2,700,319	4.54	4,518,958	4,425,552	93,406	2.11
Shelby	313,026,452	302,852,489	10,173,963	3.36	24,309,230	23,467,087	842,143	3.59
Stark	110,629,085	106,157,759	4,471,326	4.21	9,478,498	9,043,866	434,632	4.81
Stephenson	702,755,136	688,122,768	14,632,368	2.13	65,887,999	63,347,484	2,540,515	4.01
Tazewell	2,489,942,182	2,453,499,978	36,442,204	1.49	181,257,397	173,822,101	7,435,297	4.28
Union	180,167,317	173,199,262	6,968,055	4.02	11,794,781	11,281,409	513,372	4.55
Vermillion	876,318,008	897,872,460	(21,554,452)	(2.40)	79,511,402	80,825,671	(1,314,269)	(1.63)
Wabash	137,569,048	137,773,197	(204,149)	(0.15)	10,189,699	10,058,774	130,924	1.30
Warren	251,770,320	241,660,162	10,110,158	4.18	21,401,088	20,190,184	1,210,905	6.00
Washington	209,603,401	202,431,984	7,171,417	3.54	17,783,303	16,708,478	1,074,825	6.43
Wayne	130,090,765	129,837,167	253,598	0.20	11,721,826	11,713,844	7,982	0.07
White	140,284,077	141,626,305	(1,342,228)	(0.95)	11,249,808	10,509,681	740,127	7.04
Whiteside	794,736,907	778,770,328	15,966,579	2.05	68,447,217	66,702,081	1,745,136	2.62
Will	21,583,949,781	22,240,823,906	(656,874,125)	(2.95)	1,598,216,054	1,558,105,729	40,110,325	2.57
Williamson	979,712,895	995,004,732	(15,291,837)	(1.54)	64,289,274	63,958,704	330,569	0.52
Winnebago	4,697,063,138	4,847,208,037	(150,144,899)	(3.10)	462,346,055	450,509,302	11,836,753	2.63
Woodford	763,782,338	750,156,169	13,626,169	1.82	57,406,926	55,534,874	1,872,052	3.37

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

Real Estate Taxes

Table 58: Comparison of Equalized Assessed Values and Taxes Extended

County	2011 Total EAV	2010 Total EAV	Amount of increase or decrease	% of increase or decrease	Total taxes extended 2011	Total taxes extended 2010	Amount of increase or decrease	% of increase or decrease
Statewide	348,071,849,473	377,321,501,247	(29,249,651,774)	(7.75)	26,187,486,829	25,915,360,351	272,126,478	1.05
Cook County	163,156,709,903	184,198,156,613	(21,041,446,710)	(11.42)	11,757,280,488	11,698,335,508	58,944,980	0.50
Collar Counties	108,079,190,071	115,883,486,979	(7,804,296,908)	(6.73)	8,231,122,616	8,118,214,213	112,908,403	1.39
Rest of State	76,835,949,499	77,239,857,655	(403,908,156)	(0.52)	6,199,083,726	6,098,810,631	100,273,095	1.64
Adams	1,047,956,582	1,028,465,347	19,491,235	1.90	71,015,930	70,458,209	557,721	0.79
Alexander	42,140,914	39,706,814	2,434,100	6.13	4,893,053	4,657,488	235,565	5.06
Bond	198,615,099	182,951,734	15,663,365	8.56	16,740,480	16,049,081	691,399	4.31
Boone	1,056,139,985	1,169,847,733	(113,707,748)	(9.72)	86,662,884	87,728,848	(1,065,965)	(1.22)
Brown	63,195,014	61,449,631	1,745,383	2.84	5,619,174	5,361,104	258,069	4.81
Bureau	614,695,279	604,724,041	9,971,238	1.65	51,912,252	51,104,500	807,752	1.58
Calhoun	74,000,225	75,463,580	(1,463,355)	(1.94)	5,515,614	5,449,051	66,562	1.22
Carroll	334,176,684	359,316,065	(25,139,381)	(7.00)	26,349,448	26,926,992	(577,545)	(2.14)
Cass	132,769,728	132,067,519	702,209	0.53	12,656,555	12,387,780	268,775	2.17
Champaign	3,737,829,819	3,772,876,118	(35,046,299)	(0.93)	287,872,680	282,545,032	5,327,649	1.89
Christian	474,464,037	461,935,917	12,528,120	2.71	34,779,813	34,032,580	747,233	2.20
Clark	182,887,905	189,035,475	(6,147,570)	(3.25)	14,812,750	14,960,587	(147,837)	(0.99)
Clay	127,270,395	124,992,322	2,278,073	1.82	11,051,720	10,755,008	296,712	2.76
Clinton	590,416,897	570,428,648	19,988,249	3.50	40,947,609	40,489,790	457,819	1.13
Coles	649,832,314	632,756,958	17,075,356	2.70	54,912,697	53,362,816	1,549,881	2.90
Cook	163,156,709,903	184,198,156,613	(21,041,446,710)	(11.42)	11,757,280,488	11,698,335,508	58,944,980	0.50
Crawford	366,621,931	362,161,441	4,460,490	1.23	26,312,863	25,395,155	917,708	3.61
Cumberland	123,552,538	114,680,106	8,872,432	7.74	8,885,369	8,550,761	334,608	3.91
DeKalb	2,123,666,407	2,249,465,113	(125,798,706)	(5.59)	193,184,434	190,181,489	3,002,945	1.58
Dewitt	559,390,281	524,937,651	34,452,630	6.56	34,187,890	32,352,125	1,835,765	5.67
Douglas	352,787,902	350,374,535	2,413,367	0.69	28,087,080	27,180,358	906,722	3.34
DuPage	38,093,887,593	40,791,809,703	(2,697,922,110)	(6.61)	2,521,990,366	2,485,815,808	36,174,558	1.46
Edgar	275,917,313	267,818,892	8,098,421	3.02	20,786,292	20,810,110	(23,819)	(0.11)
Edwards	58,679,328	56,188,121	2,491,207	4.43	4,858,987	4,576,763	282,224	6.17
Effingham	648,288,164	627,852,249	20,435,915	3.25	42,592,877	41,453,571	1,139,306	2.75
Fayette	202,148,929	196,595,345	5,553,584	2.82	17,393,973	16,966,472	427,502	2.52
Ford	240,995,774	234,300,190	6,695,584	2.86	21,671,821	20,799,092	872,729	4.20
Franklin	312,233,606	301,458,655	10,774,951	3.57	26,786,630	25,496,603	1,290,027	5.06
Fulton	406,766,670	409,580,604	(2,813,934)	(0.69)	37,382,675	35,946,777	1,435,897	3.99
Gallatin	54,128,669	47,122,848	7,005,821	14.87	3,998,471	3,721,324	277,147	7.45
Greene	152,659,407	153,791,009	(1,131,602)	(0.74)	12,101,681	11,964,073	137,609	1.15
Grundy	2,024,708,676	2,058,049,596	(33,340,920)	(1.62)	129,597,011	129,062,396	534,615	0.41
Hamilton	63,718,401	56,940,156	6,778,245	11.90	5,884,412	5,650,727	233,685	4.14
Hancock	289,678,108	280,102,645	9,575,463	3.42	23,261,327	22,649,078	612,249	2.70
Hardin	29,667,796	27,757,409	1,910,387	6.88	1,801,888	1,748,820	53,069	3.03
Henderson	120,800,593	116,354,722	4,445,871	3.82	9,176,471	9,046,168	130,303	1.44
Henry	826,175,865	813,173,730	13,002,135	1.60	68,133,299	67,201,422	931,877	1.39
Iroquois	451,151,558	452,496,162	(1,344,604)	(0.30)	40,906,658	41,533,883	(627,225)	(1.51)
Jackson	737,540,985	743,658,231	(6,117,246)	(0.82)	62,651,853	60,865,766	1,786,087	2.93
Jasper	235,452,933	230,402,517	5,050,416	2.19	15,735,864	14,982,981	752,883	5.02
Jefferson	410,626,109	420,521,984	(9,895,875)	(2.35)	34,640,612	32,240,242	2,400,370	7.45
Jersey	350,519,822	350,473,327	46,495	0.01	22,928,546	22,148,334	780,212	3.52
JoDaviess	764,541,931	795,621,944	(31,080,013)	(3.91)	47,965,187	47,071,935	893,253	1.90
Johnson	114,740,021	111,037,757	3,702,264	3.33	8,484,343	8,184,784	299,559	3.66
Kane	13,770,900,912	14,843,313,355	(1,072,412,443)	(7.22)	1,161,121,749	1,144,999,451	16,122,298	1.41
Kankakee	1,939,194,182	2,025,664,973	(86,470,791)	(4.27)	162,559,175	160,295,327	2,263,848	1.41
Kendall	2,917,980,684	3,176,624,721	(258,644,037)	(8.14)	275,109,415	269,523,277	5,586,138	2.07
Knox	713,942,187	703,857,479	10,084,708	1.43	59,927,063	59,075,582	851,481	1.44
Lake	26,927,334,120	28,936,843,476	(2,009,509,356)	(6.94)	2,143,800,802	2,115,856,923	27,943,879	1.32
LaSalle	2,742,336,563	2,807,828,603	(65,492,040)	(2.33)	206,100,569	206,835,774	(735,205)	(0.36)
Lawrence	110,999,211	107,425,959	3,573,252	3.33	8,682,337	8,484,055	198,282	2.34
Lee	699,658,396	688,528,728	11,129,668	1.62	54,980,575	53,221,291	1,759,283	3.31
Livingston	679,200,284	662,946,265	16,254,019	2.45	60,414,533	59,042,762	1,371,771	2.32
Logan	437,403,627	435,121,993	2,281,634	0.52	36,471,379	36,146,020	325,359	0.90

Real Estate Taxes

Table 58: Comparison of Equalized Assessed Values and Taxes Extended

County	2011 Total EAV	2010 Total EAV	Amount of increase or decrease	% of increase or decrease	Total taxes extended 2011	Total taxes extended 2010	Amount of increase or decrease	% of increase or decrease
McDonough	392,043,443	383,273,793	8,769,650	2.29	35,067,701	34,194,885	872,817	2.55
McHenry	8,842,444,175	9,727,570,664	(885,126,489)	(9.10)	783,689,437	773,325,978	10,363,460	1.34
McLean	3,687,004,988	3,642,352,060	44,652,928	1.23	293,231,110	287,988,154	5,242,956	1.82
Macon	1,654,201,347	1,651,819,134	2,382,213	0.14	137,773,689	136,511,857	1,261,832	0.92
Macoupin	577,805,983	574,041,950	3,764,033	0.66	39,280,482	39,343,804	(63,321)	(0.16)
Madison	5,217,943,741	4,972,291,217	245,652,524	4.94	383,594,781	368,819,417	14,775,364	4.01
Marion	374,832,508	372,674,184	2,158,324	0.58	33,583,686	32,812,948	770,738	2.35
Marshall	279,780,519	284,105,562	(4,325,043)	(1.52)	21,629,273	21,331,386	297,887	1.40
Mason	186,188,195	183,153,655	3,034,540	1.66	18,480,790	18,018,050	462,740	2.57
Massac	184,431,876	189,936,244	(5,504,368)	(2.90)	13,972,337	13,473,267	499,069	3.70
Menard	240,089,613	230,047,219	10,042,394	4.37	17,755,787	17,122,747	633,040	3.70
Mercer	253,457,812	253,594,297	(136,485)	(0.05)	21,849,112	21,337,384	511,728	2.40
Monroe	783,424,584	817,001,330	(33,576,746)	(4.11)	49,690,316	50,255,467	(565,151)	(1.12)
Montgomery	404,945,574	401,818,767	3,126,807	0.78	33,690,904	33,174,598	516,306	1.56
Morgan	512,153,802	509,622,473	2,531,329	0.50	39,638,851	38,337,566	1,301,285	3.39
Moultrie	229,692,367	218,159,780	11,532,587	5.29	18,900,694	17,958,865	941,829	5.24
Ogle	1,532,246,893	1,528,813,955	3,432,938	0.22	116,166,548	115,427,227	739,321	0.64
Peoria	3,375,585,015	3,402,933,607	(27,348,592)	(0.80)	279,536,239	279,285,194	251,046	0.09
Perry	178,459,550	170,607,101	7,852,449	4.60	15,846,275	15,172,692	673,583	4.44
Piatt	383,636,441	374,013,439	9,623,002	2.57	27,408,199	26,606,922	801,277	3.01
Pike	195,683,581	188,981,676	6,701,905	3.55	15,806,844	15,180,711	626,133	4.12
Pope	37,799,185	41,597,178	(3,797,993)	(9.13)	2,555,419	2,727,217	(171,798)	(6.30)
Pulaski	32,343,990	30,952,915	1,391,075	4.49	2,928,452	2,841,644	86,808	3.05
Putnam	171,104,582	199,086,311	(27,981,729)	(14.06)	11,556,444	12,682,425	(1,125,981)	(8.88)
Randolph	459,281,025	453,292,226	5,988,799	1.32	27,477,039	27,078,588	398,450	1.47
Richland	177,127,194	178,344,364	(1,217,170)	(0.68)	13,556,681	13,526,376	30,305	0.22
Rock Island	2,592,299,109	2,572,807,962	19,491,147	0.76	218,878,540	215,750,120	3,128,420	1.45
St. Clair	3,999,063,725	4,107,846,175	(108,782,450)	(2.65)	336,929,006	336,082,262	846,743	0.25
Saline	237,490,161	228,773,486	8,716,675	3.81	20,826,504	20,319,819	506,685	2.49
Sangamon	3,828,779,275	3,778,960,592	49,818,683	1.32	286,193,849	279,160,651	7,033,198	2.52
Schuyler	94,924,695	92,400,464	2,524,231	2.73	8,257,551	8,020,761	236,790	2.95
Scott	63,990,138	62,169,908	1,820,230	2.93	4,817,428	4,518,958	298,470	6.60
Shelby	323,102,795	313,026,452	10,076,343	3.22	24,906,394	24,309,230	597,164	2.46
Stark	113,162,668	110,629,085	2,533,583	2.29	9,657,287	9,478,498	178,789	1.89
Stephenson	696,600,226	702,755,136	(6,154,910)	(0.88)	67,306,741	65,887,999	1,418,741	2.15
Tazewell	2,502,047,910	2,489,942,182	12,105,728	0.49	181,016,112	181,257,397	(241,286)	(0.13)
Union	178,922,245	180,167,317	(1,245,072)	(0.69)	12,139,549	11,794,781	344,768	2.92
Vermillion	842,322,273	876,318,008	(33,995,735)	(3.88)	77,642,998	79,511,402	(1,868,405)	(2.35)
Wabash	137,281,428	137,569,048	(287,620)	(0.21)	10,377,722	10,189,699	188,024	1.85
Warren	266,818,973	251,770,320	15,048,653	5.98	22,554,301	21,401,088	1,153,213	5.39
Washington	215,975,082	209,603,401	6,371,681	3.04	18,453,663	17,783,303	670,360	3.77
Wayne	134,662,209	130,090,765	4,571,444	3.51	11,893,339	11,721,826	171,514	1.46
White	147,293,087	140,284,077	7,009,010	5.00	11,796,905	11,249,808	547,098	4.86
Whiteside	803,366,373	794,736,907	8,629,466	1.09	69,456,079	68,447,217	1,008,862	1.47
Will	20,444,623,271	21,583,949,781	(1,139,326,510)	(5.28)	1,620,520,262	1,598,216,054	22,304,208	1.40
Williamson	1,006,580,164	979,712,895	26,867,269	2.74	66,958,191	64,289,274	2,668,917	4.15
Winnebago	4,493,077,720	4,697,063,138	(203,985,418)	(4.34)	469,688,553	462,346,055	7,342,499	1.59
Woodford	772,659,707	763,782,338	8,877,369	1.16	58,969,143	57,406,926	1,562,217	2.72

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

Real Estate Taxes

Table 59: Extensions by Class for 2010 and 2011

		Residential	Commercial	Minerals	Industrial	Farm	Railroads
2010	Dollars	17,179,786,416	5,725,776,155.14	22,461,756.04	2,173,358,290.01	736,322,802.26	77,654,931.89
	Percentage	66.30%	22.10%	<00.1%	8.40%	2.80%	0.30%
2011	Dollars	17,300,399,789	5,697,321,165	23,190,455	2,294,618,764	778,743,694	93,212,962
	Percentage	66.1%	21.8%	<00.1%	8.8%	3.0%	0.4%

Table 60: Property Tax Extensions by Type of District, 2010 and 2011

	2011	2010
Type of district	Statewide	Statewide
County	1,857,874,579	1,844,236,521
Enterprise zone abatement	5,233,409	6,107,162
Township and districts	659,984,006	655,496,323
Enterprise zone abatement	1,559,710	1,837,409
Cities, villages, and incorporated towns	4,382,033,550	4,439,488,816
Enterprise zone abatement	5,636,253	6,523,817
All school districts	16,431,929,104	16,152,617,336
Elementary	4,549,095,377	4,498,412,591
Unit	7,592,711,978	7,436,902,773
High	3,290,380,992	3,229,476,025
Non-high	---	---
Community college	999,740,757	987,825,947
Enterprise zone abatement	24,919,516	28,704,920
Special districts	2,815,832,409	2,777,824,554
Sanitary	517,424,844	496,840,450
Park	1,004,504,336	999,298,750
Fire protection	578,808,142	576,682,582
Airport authority	28,816,276	27,461,483
Forest preserve	281,852,074	279,119,658
Library	327,840,373	322,868,658
Mosquito abatement	10,467,793	10,356,684
Hospital	6,683,884	6,541,225
Cemetery	1,047,186	1,029,194
Multi-township assessment	4,691,332	4,722,700
Miscellaneous districts	53,451,312	52,903,172
Enterprise zone abatement	2,484,294	2,523,494
Total extensions	26,187,486,829	25,915,360,350

Notes: TIF distributions have **not** been removed from the total extension for each district type.
Enterprise zone abatement amounts **have** been removed from the total extension for each district type.

Total extensions reported in other tables may vary from amounts reported in this table due to rounding.

Real Estate Taxes

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 \$6,000 for taxable years 2010 and 2011.

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 Senior Citizens Assessment Freeze Homestead Exemption (SCAFHE).

Long-time Occupant Homestead Exemption (LOHE) — This exemption is available (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 and meet certain other qualifications to elect to maintain the equalized assessed value (EAV) of their homes at the base year EAV and prevent any increase in that value due to inflation.

Senior Citizens Homestead Exemption — This exemption allows a \$4,000 reduction in the EAV of property that is the primary residence of a person 65 years of age or older.

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 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. A veteran is eligible to receive the exemption for the taxable year the veteran returns from active duty and the succeeding taxable year.

Disabled Persons' Homestead Exemption — This exemption provides an annual \$2,000 reduction in the EAV of the primary residence of a qualified disabled person.

Disabled Veterans' Homestead Exemption - This exemption may be up to \$70,000 of the assessed value for certain types of housing owned and used by a disabled veteran or his or her unmarried surviving spouse. The Illinois Department of Veterans' Affairs determines the eligibility for this exemption, which must be reestablished annually. For a single tax year, the property cannot receive this exemption and the Disabled Persons' Homestead Exemption or Disabled Veterans' Standard Homestead Exemption.

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 70 percent or a \$5,000 reduction in EAV for a service-connected disability of at least 70 percent.

Real Estate Taxes

Table 61: Senior Citizens Real Estate Tax Deferrals for Tax Year 2009 (Paid in 2010)

County	Total Deferred
Adams	\$ 3,666.70
Alexander	\$ 271.86
Boone	\$ 86,916.74
Carroll	\$ 2,297.68
Champaign	\$ 13,596.18
Clinton	\$ 3,069.16
Coles	\$ 4,404.42
Cook	\$ 1,364,661.93
DeKalb	\$ 128,738.57
Douglas	\$ 1,132.32
DuPage	\$ 1,458,313.94
Edgar	\$ 1,265.88
Ford	\$ 2,231.54
Grundy	\$ 8,698.71
Henry	\$ 1,900.80
Iroquois	\$ 14,994.04
Jefferson	\$ 1,397.30
JoDaviess	\$ 4,836.08
Kane	\$ 450,280.75
Kankakee	\$ 55,654.00
Kendall	\$ 73,988.71
Knox	\$ 2,981.50
Lake	\$ 1,171,075.14
LaSalle	\$ 39,573.03
Lee	\$ 21,326.52
Livingston	\$ 819.56
Macon	\$ 1,882.62
Macoupin	\$ 4,274.00
Madison	\$ 31,004.98
McHenry	\$ 622,056.23
McLean	\$ 7,081.88
Menard	\$ 4,378.50
Monroe	\$ 1,175.14
Montgomery	\$ 278.36
Morgan	\$ 3,515.58
Moultrie	\$ 670.72
Ogle	\$ 36,787.12
Peoria	\$ 28,841.18
Perry	\$ 385.16
Piatt	\$ 738.80
Rock Island	\$ 5,584.60
Sangamon	\$ 16,949.32
St. Clair	\$ 5,395.80
Stephenson	\$ 2,011.14

Tazewell	\$ 11,358.77
Vermilion	\$ 312.86
Whiteside	\$ 23,007.14
Will	\$ 454,801.88
Williamson	\$ 2,231.18
Winnebago	\$ 167,186.18
Total	\$ 6,350,002.20

Special Assessments	
Downers Grove San.	\$ 3,846.41
Rock River Water	\$ 1,517.52
Total	\$ 5,363.93
Grand Total	
	\$ 6,355,366.13

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 2010 property taxes that are payable in 2011 was 1.5 percent. The CPI increase for the 2011 property taxes that are payable in 2012 was 3.0 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 2010	FY2011	FY 2012
Franklin	\$121,495	\$141,691	\$146,126
Hamilton	\$105,947	\$123,559	\$127,426
Jefferson	\$28,233	\$32,985	\$34,017
Total paid to counties	\$255,675	\$298,234	\$307,570

State of Illinois

General Revenue Fund	\$127,814	\$127,826	\$131,828
Total TVA payments	\$383,489	\$426,060	\$439,398

Real Estate Taxes

Stipends and Reimbursements

(Due to budgetary conditions, the amounts designated below were funded at only 40 percent of the statutory levels in fiscal year 2011.)

The percentages and amounts below pertain to fiscal year 2012:

Assessor training stipends — The department awards \$500 per year to any supervisor of assessments in counties with less than 3,000,000 inhabitants and in which no county assessor has been elected, township or multi-township assessor, deputy assessor, or board of review member who has been awarded a Certified Illinois Assessing Officers (CIAO) certificate from the Illinois Property Assessment Institute. The department also awards an additional \$500 per year to any supervisor of assessments, township or multi-township assessor, deputy 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 supervisor of assessments, township or multi-township assessor, deputy 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.

When serving more than one county, the department pays to The counties a total of \$5,000 per year towards the person's salary.

Assessor performance stipends — Any assessor other than in Cook County may petition the department 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.

Supervisor of Assessments salary reimbursements — Each month of the fiscal year the department will reimburse a county 50 percent of the salary a county with less than three million inhabitants county paid to the supervisor 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

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

At the request of the county governing authority, in counties where one or more state correctional institutions are located, one or more assistant state's attorneys may receive a monthly stipend with the amount based on the Inmate population and services rendered.

Public Defender salary reimbursements — Each month the department reimburses a county 66 2/3 percent of the salary the county paid to its designated Public Defender for the preceding month.

County Auditor stipends — The department pays each county treasurer a stipend of \$6,500 for each fiscal year.

County Sheriff stipends — The department pays each county sheriff an annual stipend of \$6,500 for the fiscal year.

County Coroner stipends — The department pays each county coroner an annual stipend of \$6,500 for the fiscal year.

Real Estate Taxes

Table 63: 2011 Stipends and Reimbursements

County	Assessor Training Stipend	Assessor Performance Stipends	CCAO Salary Reimbursement	County Treasurer Stipends	States	Sheriff's Stipends	Coroner's Stipends	Public Defenders	County Auditors
					Attorneys and Assistant States Attorneys Salaries				
Adams	400.00	—	14,031.94	2,600.00	144,677.04	2,600.00	2,600.00	99,894.84	—
Alexander	—	—	7,495.60	2,600.00	113,460.96	2,600.00	2,600.00	19,331.40	—
Bond	200.00	—	12,592.60	2,600.00	113,460.96	2,600.00	2,600.00	—	—
Boone	1,200.00	3,600.00	16,240.20	2,600.00	144,677.04	2,600.00	2,600.00	99,890.04	—
Brown	600.00	—	6,414.37	2,600.00	115,460.04	2,600.00	2,600.00	—	—
Bureau	600.00	2,400.00	12,229.33	2,600.00	144,677.04	2,600.00	2,600.00	35,734.44	—
Calhoun	—	—	7,795.42	2,600.00	115,460.04	2,600.00	2,600.00	14,998.56	—
Carroll	—	—	11,423.05	2,600.00	113,460.96	2,600.00	2,600.00	26,506.68	—
Cass	400.00	—	11,980.01	2,600.00	113,460.96	2,600.00	2,600.00	46,662.00	—
Champaign	1,200.00	9,600.00	16,477.60	2,600.00	156,038.54	2,600.00	2,600.00	99,895.32	2,600.00
Christian	—	6,000.00	14,786.42	2,600.00	144,677.04	2,600.00	2,600.00	71,104.00	—
Clark	200.00	1,200.00	12,486.64	2,600.00	113,460.96	2,600.00	2,600.00	—	—
Clay	400.00	3,600.00	11,617.60	2,600.00	113,460.96	2,600.00	2,600.00	77,367.72	—
Clinton	1,600.00	7,200.00	15,391.44	2,600.00	148,126.05	2,600.00	2,600.00	99,894.84	—
Coles	400.00	—	13,859.62	2,600.00	147,598.57	2,600.00	2,600.00	96,243.60	—
Cook	9,400.00	—	—	2,600.00	179,153.54	2,600.00	—	116,695.47	—
Crawford	200.00	1,200.00	11,641.09	2,600.00	113,460.96	2,600.00	2,600.00	33,330.00	—
Cumberland	400.00	1,200.00	8,969.71	2,600.00	113,460.96	2,600.00	2,600.00	42,662.40	—
DeKalb	1,000.00	1,200.00	22,794.09	2,600.00	156,038.54	2,600.00	2,600.00	99,894.60	—
DeWitt	—	3,600.00	11,508.98	2,600.00	113,460.96	2,600.00	2,600.00	72,014.88	—
Douglas	400.00	2,400.00	11,194.71	2,600.00	113,460.96	2,600.00	2,600.00	35,016.48	—
DuPage	3,600.00	6,000.00	28,650.15	2,600.00	145,967.04	2,600.00	2,600.00	99,894.60	2,600.00
Edgar	—	2,400.00	11,618.30	2,600.00	113,460.96	2,600.00	2,600.00	57,327.60	—
Edwards	200.00	—	9,533.48	2,600.00	115,460.04	2,600.00	2,600.00	—	—
Effingham	—	10,575.00	13,492.08	2,600.00	144,677.04	2,600.00	2,600.00	96,237.48	—
Fayette	—	—	12,956.61	2,600.00	111,960.96	2,600.00	2,600.00	77,367.60	—
Ford	200.00	—	10,630.68	2,600.00	113,460.96	2,600.00	2,600.00	26,664.00	—
Franklin	400.00	—	12,196.84	2,600.00	144,677.04	2,600.00	2,600.00	59,994.00	—
Fulton	800.00	—	14,491.51	2,600.00	144,677.04	2,600.00	2,600.00	99,894.84	—
Gallatin	—	—	9,875.83	2,600.00	115,460.04	2,600.00	2,600.00	29,997.00	—
Greene	400.00	—	11,246.39	2,600.00	113,460.96	2,600.00	2,600.00	49,546.62	—
Grundy	—	1,200.00	18,653.66	2,600.00	144,677.04	2,600.00	2,600.00	99,136.68	—
Hamilton	—	—	8,477.86	2,600.00	115,460.04	2,600.00	2,600.00	29,997.00	—
Hancock	200.00	—	11,860.07	2,600.00	111,960.96	2,600.00	2,600.00	34,621.55	—
Hardin	—	—	5,823.06	2,600.00	115,460.04	2,600.00	2,600.00	60,230.76	—
Henderson	200.00	1,200.00	10,770.06	2,600.00	115,460.04	2,600.00	2,600.00	24,539.13	—
Henry	600.00	1,200.00	16,649.22	2,600.00	144,677.04	2,600.00	2,600.00	100,317.90	—
Iroquois	400.00	—	12,730.05	2,600.00	144,677.04	2,600.00	2,600.00	31,663.44	—

Real Estate Taxes

Table 63: 2011 Stipends and Reimbursements

County	Assessor Training Stipend	Assessor Performance Stipends	CCAO Salary Reimbursement	County Treasurer Stipends	States	Sheriff's Stipends	Coroner's Stipends	Public Defenders	County Auditors
					Attorneys and Assistant Attorneys Salaries				
Jackson	400.00	—	13,296.95	2,600.00	156,038.54	2,600.00	2,600.00	99,894.60	—
Jasper	—	1,200.00	11,992.96	2,600.00	113,460.96	2,600.00	2,600.00	39,996.00	—
Jefferson	200.00	1,200.00	13,370.27	2,600.00	146,300.10	2,600.00	2,600.00	99,894.84	—
Jersey	400.00	2,400.00	12,962.40	2,600.00	111,960.96	2,600.00	2,600.00	31,196.88	—
Jo Daviess	200.00	2,400.00	13,011.46	2,600.00	111,960.96	2,600.00	2,600.00	35,317.80	—
Johnson	—	—	12,492.64	2,600.00	113,460.96	2,600.00	2,600.00	42,428.28	—
Kane	3,600.00	9,600.00	27,021.63	2,600.00	158,473.15	2,600.00	2,600.00	91,993.44	2,600.00
Kankakee	1,200.00	3,600.00	8,011.72	2,600.00	147,111.65	2,600.00	2,600.00	53,723.16	2,600.00
Kendall	1,400.00	4,800.00	17,111.75	2,600.00	144,677.04	2,600.00	2,600.00	99,894.84	—
Knox	1,400.00	—	13,223.60	2,600.00	144,677.04	2,600.00	2,600.00	99,895.32	—
Lake	9,000.00	6,000.00	34,486.65	2,600.00	147,111.65	2,600.00	2,275.00	99,894.60	—
LaSalle	1,200.00	2,400.00	19,371.44	2,600.00	144,677.04	2,600.00	2,600.00	61,793.88	2,600.00
Lawrence	—	—	7,395.64	2,600.00	113,460.96	2,600.00	2,600.00	39,996.00	—
Lee	700.00	2,400.00	15,187.48	2,600.00	148,126.05	2,600.00	2,600.00	39,026.16	—
Livingston	800.00	3,600.00	15,422.91	2,600.00	146,503.00	2,600.00	2,600.00	99,894.60	—
Logan	600.00	1,200.00	10,169.00	2,600.00	144,677.04	2,600.00	2,600.00	51,456.84	—
Macon	2,000.00	2,400.00	14,162.60	2,600.00	144,677.04	2,600.00	2,600.00	96,236.64	2,600.00
Macoupin	400.00	1,200.00	12,242.83	2,600.00	144,677.04	2,600.00	2,600.00	63,993.60	—
Madison	5,200.00	—	22,148.07	2,600.00	158,473.15	2,600.00	2,600.00	99,894.84	2,600.00
Marion	1,000.00	1,200.00	12,378.04	2,600.00	144,677.04	2,600.00	2,600.00	99,894.84	—
Marshall	400.00	1,200.00	1,233.21	2,600.00	113,460.96	2,600.00	2,600.00	37,400.28	—
Mason	400.00	2,400.00	14,130.55	2,600.00	113,460.96	2,600.00	2,600.00	42,662.40	—
Massac	200.00	—	9,207.35	2,600.00	113,460.96	2,600.00	2,600.00	26,677.44	—
McDonough	1,000.00	2,400.00	11,283.38	2,600.00	147,598.57	2,600.00	2,600.00	110,994.24	—
McHenry	1,800.00	7,200.00	25,066.47	2,600.00	144,677.04	2,600.00	2,600.00	99,894.60	2,600.00
McLean	1,400.00	3,600.00	19,217.35	2,600.00	156,038.54	2,600.00	2,600.00	99,894.84	2,600.00
Menard	200.00	1,200.00	13,987.39	2,600.00	113,460.96	2,600.00	2,600.00	19,998.00	—
Mercer	1,200.00	4,800.00	7,876.06	2,600.00	113,460.96	2,600.00	2,600.00	55,669.13	—
Monroe	800.00	1,200.00	15,759.29	2,600.00	111,960.96	2,600.00	2,600.00	38,016.71	—
Montgomery	400.00	—	11,192.65	2,600.00	144,677.04	2,600.00	2,600.00	99,894.60	—
Morgan	400.00	1,200.00	14,626.46	2,600.00	146,503.00	2,600.00	2,600.00	66,214.48	—
Moultrie	200.00	3,600.00	11,422.39	2,600.00	113,460.96	2,600.00	2,600.00	49,995.00	—
Ogle	600.00	7,200.00	16,240.45	2,600.00	144,677.04	2,600.00	2,600.00	33,303.36	—
Peoria	1,600.00	6,000.00	17,888.51	2,600.00	144,677.04	2,600.00	2,600.00	44,995.50	2,600.00
Perry	—	—	10,967.06	2,600.00	111,960.96	2,600.00	2,600.00	59,994.00	—
Piatt	400.00	6,000.00	12,196.66	2,600.00	113,460.96	2,600.00	2,600.00	17,347.44	—
Pike	400.00	—	11,142.55	2,600.00	113,460.96	2,600.00	2,600.00	53,194.68	—
Pope	200.00	—	10,543.50	2,600.00	115,460.04	2,600.00	2,600.00	33,340.68	—

Real Estate Taxes

Table 63: 2011 Stipends and Reimbursements

County	Assessor Training Stipend	Assessor Performance Stipends	CCAO Salary Reimbursement	County Treasurer Stipends	States Attorneys and Assistant States Attorneys Salaries	Sheriff's Stipends	Coroner's Stipends	Public Defenders	County Auditors
Pulaski	200.00	—	7,519.94	2,600.00	115,460.04	2,600.00	2,600.00	27,292.44	—
Putnam	200.00	—	11,452.80	2,600.00	115,460.04	2,600.00	2,600.00	24,264.24	—
Randolph	400.00	—	14,007.96	2,600.00	146,503.00	2,600.00	2,600.00	59,994.00	—
Richland	—	1,200.00	9,640.36	2,600.00	113,460.96	2,600.00	2,600.00	39,996.00	—
Rock Island	3,600.00	3,600.00	16,964.46	2,600.00	144,677.04	2,600.00	2,600.00	93,800.67	2,275.00
Saline	—	—	14,899.39	2,600.00	111,960.96	2,600.00	2,600.00	51,549.19	—
Sangamon	800.00	8,400.00	15,893.72	2,600.00	148,734.71	2,600.00	2,383.33	98,675.44	2,600.00
Schuyler	—	1,200.00	11,138.40	2,600.00	115,460.04	2,600.00	2,600.00	47,661.84	—
Scott	—	1,200.00	9,221.53	2,600.00	115,460.04	2,600.00	2,600.00	44,628.84	—
Shelby	600.00	—	13,137.27	2,600.00	111,960.96	2,600.00	2,600.00	51,994.80	—
St. Clair	4,000.00	—	—	2,600.00	147,598.57	2,600.00	2,600.00	17,994.24	2,600.00
Stark	—	1,200.00	10,006.62	2,600.00	115,460.04	2,600.00	2,600.00	16,165.05	—
Stephenson	1,000.00	2,400.00	15,840.71	2,600.00	144,677.04	2,600.00	2,600.00	99,894.60	—
Tazwell	1,600.00	3,600.00	16,657.33	2,600.00	147,598.57	2,600.00	2,600.00	96,237.72	2,600.00
Union	—	—	8,523.15	2,600.00	114,881.17	2,600.00	2,600.00	19,807.92	—
Vermillion	900.00	—	13,142.30	2,600.00	146,300.10	2,600.00	2,600.00	99,894.60	2,600.00
Wabash	—	1,200.00	8,757.37	2,600.00	113,460.96	2,600.00	2,600.00	39,996.00	—
Warren	—	—	10,988.79	2,600.00	113,460.96	2,600.00	2,600.00	46,662.00	—
Washington	1,000.00	1,200.00	11,775.54	2,600.00	113,460.96	2,600.00	2,600.00	34,329.96	—
Wayne	—	—	9,026.08	2,600.00	113,460.96	2,600.00	2,600.00	59,994.00	—
White	—	—	10,097.05	2,600.00	113,460.96	2,600.00	2,600.00	65,180.64	—
Whiteside	400.00	—	15,664.65	2,600.00	144,677.04	2,600.00	2,600.00	89,741.55	—
Will	3,400.00	14,400.00	25,294.64	2,600.00	144,677.04	2,600.00	2,600.00	99,894.60	2,600.00
Williamson	600.00	—	15,596.84	2,600.00	146,300.10	2,600.00	2,600.00	99,894.60	—
Winnebago	1,800.00	9,600.00	19,968.03	2,600.00	148,734.71	2,600.00	2,600.00	99,894.60	2,600.00
Woodford	600.00	3,600.00	13,084.68	2,600.00	144,677.04	2,600.00	2,600.00	34,327.32	—
Total	88,000.00	212,175.00	1,338,327.20	265,200.00	13,299,950.65	265,200.00	262,058.33	6,160,138.87	43,875.00

Real Estate Taxes

Table 63: 2012 Stipends and Reimbursements

County	Assessor Training Stipend	Assessor Performance Stipends	CCAO Salary Reimbursement	County Treasurer Stipends	States	Sheriff's Stipends	Coroner's Stipends	Public Defenders	County Auditors
					Attorneys and Assistant States Attorneys Salaries				
Adams	1,500.00	—	28,361.46	6,500.00	140,676.85	6,500.00	6,500.00	99,894.84	—
Alexander	—	—	15,000.00	6,500.00	110,323.87	6,500.00	6,500.00	19,331.40	—
Bond	500.00	—	25,200.00	6,500.00	110,323.87	6,500.00	6,500.00	—	—
Boone	2,500.00	—	32,499.48	6,500.00	140,676.85	6,500.00	6,500.00	99,890.04	—
Brown	500.00	3,000.00	12,836.28	6,500.00	112,267.68	6,500.00	6,500.00	—	—
Bureau	2,500.00	6,000.00	24,719.04	6,500.00	140,676.85	6,500.00	6,500.00	36,444.70	—
Calhoun	500.00	3,000.00	15,600.00	6,500.00	112,267.68	6,500.00	6,500.00	14,998.56	—
Carroll	500.00	—	23,625.00	6,500.00	110,323.87	6,500.00	6,500.00	26,970.57	—
Cass	1,000.00	3,000.00	21,189.00	6,500.00	110,323.87	6,500.00	6,500.00	46,662.00	—
Champaign	5,000.00	24,000.00	33,403.56	6,500.00	184,541.10	6,500.00	6,500.00	99,895.32	6,528.00
Christian	2,000.00	15,000.00	29,738.16	6,500.00	140,676.85	6,500.00	6,500.00	79,992.00	—
Clark	500.00	3,000.00	25,737.96	6,500.00	110,323.87	6,500.00	6,500.00	—	—
Clay	1,000.00	3,000.00	24,247.80	6,500.00	110,323.87	6,500.00	6,175.00	77,367.72	—
Clinton	3,500.00	18,000.00	31,246.80	6,500.00	153,992.75	6,500.00	6,500.00	99,894.84	—
Coles	3,000.00	—	25,250.04	6,500.00	151,956.25	6,500.00	6,500.00	96,243.60	—
Cook	5,000.00	—	—	6,500.00	207,016.99	6,500.00	—	119,976.05	—
Crawford	500.00	—	24,275.76	6,500.00	110,323.87	6,500.00	6,500.00	33,330.00	—
Cumberland	500.00	3,000.00	17,949.96	6,500.00	110,323.87	6,500.00	6,500.00	42,662.40	—
DeKalb	2,500.00	3,000.00	37,735.40	6,500.00	184,541.10	6,500.00	6,500.00	99,894.60	—
DeWitt	500.00	9,000.00	23,031.48	6,500.00	110,323.87	6,500.00	6,500.00	72,014.88	—
Douglas	2,500.00	6,000.00	22,682.56	6,500.00	110,323.87	6,500.00	6,500.00	35,541.42	—
DuPage	6,500.00	15,000.00	57,907.38	6,500.00	140,676.85	6,500.00	6,500.00	99,894.60	6,528.00
Edgar	500.00	6,000.00	23,870.28	6,500.00	110,323.87	6,500.00	6,500.00	57,327.60	—
Edwards	500.00	—	19,950.00	6,500.00	112,267.68	6,500.00	6,500.00	—	—
Effingham	2,000.00	15,600.00	27,000.00	6,500.00	140,676.85	6,500.00	6,500.00	96,237.48	—
Fayette	—	—	27,019.14	6,500.00	108,865.34	6,500.00	6,500.00	77,367.60	—
Ford	500.00	6,000.00	22,999.98	6,500.00	110,323.87	6,500.00	6,500.00	27,441.70	—
Franklin	1,000.00	—	24,408.00	6,500.00	140,676.85	6,500.00	6,500.00	59,994.00	—
Fulton	1,500.00	3,000.00	29,000.04	6,500.00	140,676.85	6,500.00	6,500.00	99,894.84	—
Gallatin	—	—	21,105.00	6,500.00	112,267.68	6,500.00	6,500.00	29,997.00	—
Greene	1,000.00	—	22,731.24	6,500.00	110,323.87	6,500.00	6,500.00	52,770.51	—
Grundy	—	—	37,795.86	6,500.00	140,676.85	6,500.00	6,500.00	99,578.94	—
Hamilton	—	—	17,679.36	6,500.00	112,267.68	6,500.00	6,500.00	29,997.00	—
Hancock	500.00	—	24,430.02	6,500.00	108,865.34	6,500.00	6,500.00	35,718.65	—
Hardin	—	—	11,652.96	6,500.00	112,267.68	6,500.00	6,500.00	60,230.76	—
Henderson	500.00	—	22,611.30	6,500.00	112,267.68	6,500.00	6,500.00	25,030.02	—
Henry	1,000.00	—	33,318.00	6,500.00	140,676.85	6,500.00	6,500.00	99,896.04	—
Iroquois	1,000.00	—	25,475.04	6,500.00	108,865.34	6,500.00	6,500.00	31,663.44	—
Jackson	1,000.00	—	27,350.52	6,500.00	184,541.10	6,500.00	6,500.00	72,730.33	—

Real Estate Taxes

Table 63: 2012 Stipends and Reimbursements

County	Assessor Training Stipend	Assessor Performance Stipends	CCAO Salary Reimbursement	County Treasurer Stipends	States	Sheriff's Stipends	Coroner's Stipends	Public Defenders	County Auditors
					Attorneys and Assistant States Attorneys Salaries				
Jasper	—	—	24,000.00	6,500.00	110,323.87	6,500.00	6,500.00	39,996.00	—
Jefferson	500.00	—	26,677.74	6,500.00	146,943.12	6,500.00	6,500.00	99,894.84	—
Jersey	1,000.00	3,000.00	26,323.50	6,500.00	108,865.34	6,500.00	6,500.00	31,196.88	—
Jo Daviess	500.00	3,000.00	26,363.58	6,500.00	108,865.34	6,500.00	6,500.00	35,317.80	—
Johnson	—	—	24,999.96	6,500.00	110,323.87	6,500.00	6,500.00	42,428.28	—
Kane	12,000.00	18,000.00	54,075.00	6,500.00	193,940.59	6,500.00	6,500.00	99,890.04	6,528.00
Kankakee	5,500.00	6,000.00	32,492.28	6,500.00	150,076.35	6,500.00	6,500.00	53,723.16	6,528.00
Kendall	3,000.00	6,000.00	35,446.02	6,500.00	140,676.85	6,500.00	6,500.00	99,894.84	—
Knox	4,000.00	—	28,743.06	6,500.00	140,676.85	6,500.00	6,500.00	99,895.32	—
Lake	19,000.00	18,000.00	69,876.48	6,500.00	150,076.35	6,500.00	6,012.50	99,894.60	—
LaSalle	4,000.00	3,000.00	39,253.22	6,500.00	140,676.85	6,500.00	6,500.00	61,793.88	6,528.00
Lawrence	500.00	—	14,799.96	6,500.00	110,323.87	6,500.00	6,500.00	39,996.00	—
Lee	750.00	6,000.00	31,551.42	6,500.00	153,992.75	6,500.00	6,500.00	39,026.16	—
Livingston	1,500.00	9,000.00	31,885.01	6,500.00	147,726.47	6,500.00	6,500.00	99,894.60	—
Logan	—	—	20,859.48	6,500.00	140,676.85	6,500.00	6,500.00	51,456.84	—
Macon	5,000.00	—	28,908.72	6,500.00	140,676.85	6,500.00	6,500.00	96,236.64	6,528.00
Macoupin	1,500.00	6,000.00	24,500.04	6,500.00	140,676.85	6,500.00	6,500.00	99,909.96	—
Madison	13,500.00	—	45,500.04	6,500.00	193,940.59	6,500.00	6,500.00	99,894.84	6,528.00
Marion	2,000.00	—	28,249.98	6,500.00	140,676.85	6,500.00	6,500.00	99,894.84	—
Marshall	1,000.00	—	23,377.26	6,500.00	110,323.87	6,500.00	6,500.00	37,400.28	—
Mason	1,000.00	3,000.00	29,500.02	6,500.00	110,323.87	6,500.00	6,500.00	43,245.64	—
Massac	500.00	—	17,949.96	6,500.00	110,323.87	6,500.00	6,500.00	26,677.44	—
McDonough	2,500.00	—	23,529.72	6,500.00	151,956.25	6,500.00	6,500.00	110,994.24	—
McHenry	8,500.00	6,000.00	51,500.04	6,500.00	140,676.85	6,500.00	6,500.00	99,894.60	6,528.00
McLean	4,000.00	12,000.00	39,315.42	6,500.00	184,541.10	6,500.00	6,500.00	99,894.84	6,528.00
Menard	500.00	3,000.00	29,565.78	6,500.00	110,323.87	6,500.00	6,500.00	19,998.00	—
Mercer	1,000.00	—	23,885.52	6,500.00	110,323.87	6,500.00	6,500.00	60,729.96	—
Monroe	2,000.00	3,000.00	31,977.24	6,500.00	140,676.85	6,500.00	6,500.00	38,396.97	—
Montgomery	1,000.00	—	25,824.00	6,500.00	140,676.85	6,500.00	6,500.00	99,894.60	—
Morgan	—	3,000.00	30,434.40	6,500.00	147,726.47	6,500.00	6,500.00	67,314.60	—
Moultrie	500.00	6,000.00	23,750.04	6,500.00	110,323.87	6,500.00	6,500.00	49,995.00	—
Ogle	3,500.00	3,000.00	33,124.98	6,500.00	140,676.85	6,500.00	6,500.00	34,286.37	—
Peoria	3,000.00	12,000.00	37,850.42	6,500.00	140,676.85	6,500.00	6,500.00	49,995.00	6,528.00
Perry	500.00	—	25,959.96	6,500.00	108,865.34	6,500.00	6,500.00	59,994.00	—
Piatt	1,500.00	9,000.00	25,261.80	6,500.00	110,323.87	6,500.00	6,500.00	17,347.44	—
Pike	1,000.00	3,000.00	22,921.98	6,500.00	110,323.87	6,500.00	6,500.00	54,125.61	—
Pope	—	—	21,936.72	6,500.00	112,267.68	6,500.00	6,500.00	33,340.68	—
Pulaski	—	—	16,225.02	6,500.00	112,267.68	6,500.00	6,500.00	27,292.44	—
Putnam	—	—	23,148.30	6,500.00	112,267.68	6,500.00	6,500.00	24,264.24	—
Randolph	1,000.00	—	29,211.66	6,500.00	147,726.47	6,500.00	6,500.00	59,994.00	—

Real Estate Taxes

Table 63: 2012 Stipends and Reimbursements

County	Assessor Training Stipend	Assessor Performance Stipends	CCAO Salary Reimbursement	County Treasurer Stipends	States	Sheriff's Stipends	Coroner's Stipends	Public Defenders	County Auditors
					Attorneys and Assistant States Attorneys Salaries				
Richland	—	—	19,292.04	6,500.00	110,323.87	6,500.00	6,500.00	39,996.00	—
Rock Island	5,500.00	3,000.00	33,948.84	6,500.00	140,676.85	6,500.00	6,500.00	99,894.84	6,040.50
Saline	1,000.00	—	31,195.26	6,500.00	108,865.34	6,500.00	6,500.00	53,597.37	—
Sangamon	2,500.00	15,000.00	31,806.12	6,500.00	156,342.61	6,500.00	6,500.00	99,894.60	6,528.00
Schuyler	500.00	—	22,289.88	6,500.00	112,267.68	6,500.00	6,500.00	47,661.84	—
Scott	—	3,000.00	18,887.52	6,500.00	112,267.68	6,500.00	6,500.00	44,628.84	—
Shelby	1,000.00	6,000.00	26,289.96	6,500.00	108,865.34	6,500.00	6,500.00	54,216.80	—
St. Clair	3,000.00	—	—	6,500.00	151,956.25	6,500.00	6,500.00	20,329.32	6,528.00
Stark	—	—	20,325.48	6,500.00	112,267.68	6,500.00	6,500.00	17,998.20	—
Stephenson	1,500.00	6,000.00	32,250.00	6,500.00	140,676.85	6,500.00	6,500.00	99,894.60	—
Tazwell	4,000.00	9,000.00	35,337.78	6,500.00	151,956.25	6,500.00	6,500.00	96,237.72	6,528.00
Union	500.00	—	21,999.96	6,500.00	115,806.97	6,500.00	6,500.00	20,465.92	—
Vermillion	1,250.00	—	27,950.04	6,500.00	146,943.12	6,500.00	6,500.00	100,711.22	6,528.00
Wabash	—	—	17,525.04	6,500.00	110,323.87	6,500.00	6,500.00	39,996.00	—
Warren	500.00	—	22,210.50	6,500.00	110,323.87	6,500.00	6,500.00	47,634.16	—
Washington	2,000.00	—	24,424.98	6,500.00	110,323.87	6,500.00	6,500.00	31,469.13	—
Wayne	1,500.00	—	19,789.62	6,500.00	110,323.87	6,500.00	6,500.00	59,994.00	—
White	—	—	20,205.96	6,500.00	110,323.87	6,500.00	6,500.00	65,180.64	—
Whiteside	1,500.00	—	24,343.56	6,500.00	140,676.85	6,500.00	6,500.00	99,894.60	—
Will	7,000.00	27,000.00	50,619.00	6,500.00	140,676.85	6,500.00	6,500.00	99,894.60	6,528.00
Williamson	3,500.00	—	31,212.00	6,500.00	146,943.12	6,500.00	6,500.00	99,894.60	—
Winnebago	3,000.00	12,000.00	44,323.20	6,500.00	156,342.61	6,500.00	6,500.00	99,894.60	6,528.00
Woodford	1,000.00	6,000.00	27,286.26	6,500.00	140,676.85	6,500.00	6,500.00	34,727.79	—
Total	201,500.00	372,600.00	2,774,902.59	663,000.00	13,299,920.34	663,000.00	655,687.50	6,236,194.31	110,488.50

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

<u>Years</u>	<u>Millions</u>
2002	\$63.0
2003	\$72.4
2004	\$85.9
2005	\$108.5
2006	\$137.8
2007	\$124.5
2008	\$98.5
2009	\$58.5
2010	\$55.7
2011	\$57.0
2012	\$59.4

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 10	FY 11	FY 12
Adams	225,000	125,000	150,000
Alexander	12,196	3,286	6,750
Bond	44,150	25,915	43,930
Boone	100,000	60,000	150,000
Brown	16,657	10,914	25,354
Bureau	60,000	60,000	60,000
Calhoun	10,848	7,250	10,100
Carroll	54,586	27,575	61,025
Cass	25,825	7,800	32,388
Champaign	600,000	240,000	720,000
Christian	90,000	30,000	150,000
Clark	42,900	19,585	48,253
Clay	25,858	21,145	2,489
Clinton	110,000	59,615	75,900
Coles	90,000	89,765	90,000
Cook	17,575,702	11,515,383	10,715,636
Crawford	33,775	22,109	42,860
Cumberland	19,500	13,000	30,625
DeKalb	200,000	200,000	200,000
DeWitt	63,609	36,598	52,716
Douglas	53,175	29,392	54,718
DuPage	4,000,000	2,400,000	4,000,174
Edgar	37,175	33,590	5,385
Edwards	6,985	4,079	11,414
Effingham	105,823	57,920	88,855
Fayette	42,115	18,580	64,685
Ford	42,658	39,527	70,878
Franklin	60,000	30,000	45,000
Fulton	50,000	20,000	95,000
Gallatin	7,650	8,280	12,495
Greene	45,000	12,000	48,124
Grundy	200,000	-	115,000
Hamilton	17,155	17,050	29,998
Hancock	42,414	37,947	62,045
Hardin	4,423	2,749	5,390
Henderson	42,215	5,280	63,508
Henry	108,435	51,300	121,225
Iroquois	70,000	70,000	90,000
Jackson	70,000	90,000	50,000
Jasper	19,634	24,995	17,713
Jefferson	60,000	20,000	84,473
Jersey	41,000	22,000	61,000
JoDaviess	110,585	38,310	111,840
Johnson	26,873	14,607	18,667
Kane	1,525,702	958,610	1,650,616
Kankakee	180,000	120,000	240,000
Kendall	379,931	229,800	608,884
Knox	120,000	60,000	110,000
Lake	2,100,000	1,595,233	2,900,000
LaSalle	200,000	299,294	200,000
Lawrence	17,258	12,978	35,418
Lee	124,350	72,000	99,825
Livingston	105,000	60,000	130,000
Logan	60,000	40,000	80,000
Macon	200,000	160,000	200,000
Macoupin	87,250	68,825	87,363
Madison	720,000	240,000	720,000
County	FY 10	FY 11	FY 12

Marion	65,000	50,000	72,500
Marshall	31,850	36,200	63,493
Mason	20,600	24,800	58,850
Massac	32,258	12,303	16,355
McDonough	84,238	50,000	76,255
McHenry	800,000	400,000	900,000
McLean	633,708	363,717	525,295
Menard	52,020	13,060	53,435
Mercer	55,000	25,000	35,000
Monroe	140,000	40,000	90,000
Montgomery	100,000	133,333	66,667
Morgan	90,000	40,000	115,385
Moultrie	38,430	22,493	32,117
Ogle	122,500	101,050	150,050
Peoria	369,650	286,500	523,308
Perry	24,050	22,318	44,336
Piatt	28,948	40,000	85,000
Pike	53,788	45,360	83,398
Pope	7,435	4,460	10,780
Pulaski	2,588	4,807	9,945
Putnam	21,025	7,510	13,730
Randolph	48,000	28,000	79,000
Richland	23,891	15,457	31,405
Rock Island	360,000	240,000	360,000
St. Clair	640,544	321,071	465,507
Saline	51,603	22,785	58,328
Sangamon	653,458	272,887	607,219
Schuyler	17,695	16,351	33,434
Scott	11,420	12,633	20,440
Shelby	56,803	21,653	73,618
Stark	18,427	17,260	20,984
Stephenson	99,540	68,914	73,653
Tazewell	350,000	200,000	351,992
Union	37,158	15,853	26,850
Vermilion	123,000	88,000	133,000
Wabash	16,090	7,355	19,878
Warren	44,876	22,244	59,333
Washington	31,088	18,130	32,656
Wayne	33,157	28,658	60,383
White	34,215	17,195	36,002
Whiteside	120,000	80,000	120,000
Will	1,996,302	666,439	3,533,333
Williamson	99,836	66,607	133,333
Winnebago	500,231	200,000	400,000
Woodford	120,326	47,270	136,710
Total	38,744,151	23,756,954	34,950,667

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

* Totals may not balance due to rounding.

Disbursements to Local Governments

Table 67: Taxes Disbursed To Local Governments			
Section 1: Taxes Collected For Local Governments(1)			
	FY 2010	FY 2011	FY 2012
Automobile Renting Taxes			
1 County Automobile Renting Tax	\$ 227,939	\$ 157,569	\$ 256,657
2 MPEA Automobile Renting Tax	25,745,462	26,714,390	28,767,209
3 Municipal Automobile Renting Tax	5,206,399	5,455,514	5,808,782
A. Total Automobile Renting Tax	\$ 31,179,801	\$ 32,327,473	\$ 34,832,648
B. Chicago Soft Drink Tax	\$ 8,206,740	\$ 8,858,256	\$ 9,449,784
C. County Motor Fuel Tax	\$ 31,034,198	\$ 31,530,862	\$ 32,027,253
D. County Water Commission Tax (2)	\$ 28,909,180	\$ 30,796,261	\$ 31,835,073
Home Rule and Non-Home Rule Taxes (3)			
1 Chicago Home Rule Vehicle Use Tax	\$ 20,061,866	\$ 22,805,236	\$ 24,604,451
2 County Home Rule	672,347,583	540,884,111	496,546,172
3 Municipal Home Rule	684,466,125	748,818,775	806,927,479
4 Municipal Non-Home Rule	87,051,584	91,337,281	104,996,503
E. Total Home Rule and Non-Home Rule Taxes	\$ 1,463,927,158	\$ 1,403,845,402	\$ 1,433,074,606
Hotel Taxes			
1 Illinois Sports Facilities Tax (4)	\$ 29,280,110	\$ 33,216,677	\$ 35,452,011
2 MPEA Hotel Tax	33,544,360	37,508,076	43,052,631
3 Municipal Hotel Tax	14,789,442	16,777,812	17,906,893
F. Total Hotel Taxes	\$ 77,613,912	\$ 87,502,565	\$ 96,411,535
Mass Transit District Sales and Use Taxes			
1 RTA (3)	\$ 778,032,497	\$ 806,233,970	\$ 846,625,622
2 Counties Share of RTA	101,396,816	107,125,624	111,849,726
3 MED	27,690,212	28,411,607	29,007,615
4 MED Fee	415,889	441,124	361,484
G. Total Mass Transit District Sales and Use Taxes	\$ 907,535,414	\$ 942,212,325	\$ 987,844,446
H. Metro-East Park and Recreation District Tax	\$ 4,145,559	\$ 4,333,993	\$ 4,421,940
I. MPEA Food and Beverage Tax	\$ 31,120,162	\$ 33,307,034	\$ 36,864,404
J. Municipal Simplified Telecommunication Tax	\$ 291,294,123	\$ 276,156,841	\$ 301,176,919
K. Tennessee Valley Authority (TVA)	\$ 280,595	\$ 298,235	\$ 307,570
L. Special County ROT For Public Safety (3)	\$ 74,866,861	\$ 82,471,288	\$ 86,612,059
M. Municipal Business District Tax	\$ 7,785,788	\$ 9,083,250	\$ 10,076,400
N. Special County ROT For School Facility (4)	\$ 10,878,691	\$ 25,716,440	\$ 39,328,131
O. Special County ROT For Flood Prevention (5)	\$ 10,570,458	\$ 11,073,812	\$ 11,340,707
Total Section 1: Taxes Collected For Local Governments (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)			
	\$ 2,979,348,640	\$ 2,979,514,036	\$ 3,115,603,474

Disbursements to Local Governments

Section 2: Revenue Sharing With Local Governments			
	FY 2010	FY 2011	FY 2012
Gaming Taxes			
1 Charitable Games	\$ 178,328	\$ 187,004	\$ 161,928
2 Pull Tabs and Jar Games	889,638	845,268	816,654
A. Total Gaming Taxes	\$ 1,067,966	\$ 1,032,272	\$ 978,582
Fund Transfers To Local Governments			
1 Income Tax (LGDF)	\$ 985,358,544	\$ 1,012,927,708	\$ 1,095,259,945
2 Local Share of Use Tax (State and Local Sales Tax Reform Fund)			
<i>Build Illinois</i>	37,800,000	37,800,000	37,800,000
<i>City of Chicago (Chicago Use Tax)</i>	45,713,144	52,336,306	53,522,095
<i>Metro-Public Transportation Fund</i>	1,371,394	1,570,089	1,605,663
<i>Local Use Tax (Subsequently Deposited Into The LGDF)</i>	120,824,610	143,806,983	147,921,668
<i>RTA Occupation and Use Tax Replacement Fund</i>	23,059,313	26,168,153	26,761,047
Total Local Share of Use Tax	228,768,461	261,681,532	267,610,473
3 Sales Tax Transfers For Local Transportation			
<i>Public Transportation Fund</i>	281,395,131	298,198,581	312,689,337
<i>Downstate Public Transportation Fund</i>	151,765,150	169,387,153	170,194,886
Total Sales Tax Transfers For Local Transportation	433,160,281	467,585,733	482,884,223
B. Total Fund Transfers To Local Governments	\$ 1,647,287,286	\$ 1,742,194,973	\$ 1,845,754,641
Local Share of Sales and Use Taxes			
1 County Share of State Taxes (2)	\$ 44,646,265	\$ 46,302,165	\$ 48,897,732
2 Countywide Share of State Taxes (2)	191,893,851	203,973,570	212,977,744
3 Municipal Share of State Taxes (2)	1,429,537,554	1,501,173,532	1,574,828,175
4 RTA Share of State Taxes (2)	106,869,481	113,707,194	119,473,705
C. Total Local Share of Sales and Use Taxes	\$ 1,772,947,151	\$ 1,865,156,462	\$ 1,956,177,355
D. Replacement Taxes	\$ 1,136,003,715	\$ 1,401,377,760	\$ 1,235,977,250
E. Tax Increment Financing Districts	\$ 17,561,987	\$ 18,708,881	\$ 20,130,108
Total Section 2: Revenue-Sharing With Local Governments (A+B+C+D+E)			
	\$ 4,574,868,105	\$ 5,028,470,347	\$ 5,059,017,936
Disbursements Grand Total (Section 1 + Section 2)	\$ 7,554,216,745	\$ 8,007,984,383	\$ 8,174,621,410
(1) The amount disbursed may not agree with collection figures reported in Table 1 because these amounts may include interest or advance payments or are net of any statutory administrative fees.			
(2) Excludes hardship refunds.			
(3) Amounts include any interest or advance payments.			
(4) Payments exclude \$8 million dollar advance to the authority from the General Revenue 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(a); Metro-East Mass Transit District (MED) Automobile Renting Use Tax, 70 ILCS 3610/5.02(b); 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(a); Regional Transportation Authority (RTA) Automobile Renting Use Tax, 70 ILCS 3615/4.03.1(b).

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 RTA currently does not impose an automobile renting tax.)

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

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

Distribution

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

Chicago Home Rule Municipal Soft Drink Retailers' Occupation Tax

Statutory Reference

65 ILCS 5/8-11-6b

Definition

The Chicago Home Rule Municipal Soft Drink Occupation Tax is imposed on persons who sell soft drinks (other than fountain soft drinks) at retail in Chicago at the rate of 3% of the gross receipts from those sales.

A "soft drink" is any nonalcoholic beverage containing natural or artificial sweeteners other than beverages that contain milk or milk products, soy, rice or similar milk substitutes, or greater than 50% percent of vegetable or fruit juice by volume. This includes, but is not limited to

- soda,
- sports or energy drinks,
- sweetened teas,
- water containing natural or artificial sweeteners, and
- beverages containing 50% or less fruit or vegetable juice

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

Distribution

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

County Motor Fuel Tax

Statutory Reference

55 ILCS 5/5-1035.1

Definition

DuPage, Kane, and McHenry counties impose a tax on the retail sale of motor fuel at a rate of 4 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 Tax

Statutory Reference

70 ILCS 3720/4

Definition

The DuPage Water Commission Tax of 0.25 percent is imposed on sales of general merchandise (including items that must be titled or registered) within the boundaries served by the DuPage Water Commission (most of DuPage County and certain municipalities

served by the Commission in Cook and Will Counties). A “use” tax is also imposed at the same rate on titled and registered property registered to an address within the boundaries or the area served by the Commission.

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

Distribution

Collections are distributed monthly to the DuPage Water Commission.

Home Rule and Non-home Rule Sales and Use Taxes

Statutory References

Home Rule County Retailers’ Occupation Tax, 55 ILCS 5/5-1006; Home Rule County Service Occupation Tax, 55 ILCS 5/5-1007; Home Rule Municipal Retailers’ Occupation Tax, 65 ILCS 5/8-11-1, Non-home Rule Municipal Retailers’ Occupation Tax, 65 ILCS 5/8-11-1.3; Non-home Rule Municipal Service Occupation Tax, 65 ILCS 5/8-11-1.4; Home Rule Municipal Service Occupation Tax, 65 ILCS 5/8-11-5; and Home Rule Municipal Use Tax, 65 ILCS 5/8-11-6.

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 motor vehicles, watercraft, aircraft, trailers, and certain sales of 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 with a 1.0 percent maximum rate limit) 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 motor vehicles, watercraft, aircraft, trailers, and certain sales of 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 motor vehicles, watercraft, aircraft, trailers, and certain sales of 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.)

Business District Retailers’ Occupation Tax

Statutory Reference

65 ILCS 5/11-74.3-1 to 11-74.3-7

Definition

Municipalities that have approved a business district development or redevelopment plan and have elected to impose a tax by ordinance may impose a Business District

Retailers’ Occupation and Service Occupation Tax on sales of general merchandise within the business district. The tax may not be imposed on sales of items that will be titled or registered with an agency of state government or on qualifying food, drugs, and medical appliances.

The tax may be imposed in 0.25% increments and cannot exceed 1%.

Disbursements to Local Governments

Table 68: 2011 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Addison	4,557,660.65	2,313.46	0	4,559,974.11
Algonquin	3,541,409.15	1,759.87	0	3,543,169.02
Alsip	1,663,620.04	812.31	0	1,664,432.35
Alton	3,552,613.03	1,823.18	86,611.05	3,641,047.26
Arlington Heights	6,568,414.85	3,264.58	0	6,571,679.43
Aurora	18,100,478.09	8,928.07	0	18,109,406.16
Bannockburn	249,843.83	109.66	0	249,953.49
Batavia	1,289,498.11	362.65	0	1,289,860.76
Bedford Park	2,265,856.24	1,231.07	0	2,267,087.31
Belleville	2,284,796.91	1,174.30	0	2,285,971.21
Bellwood	801,293.90	377.84	0	801,671.74
Benton	628,047.49	326.26	0	628,373.75
Berkeley	155,330.68	70.51	0	155,401.19
Berwyn	1,824,235.34	954.77	0	1,825,190.11
Bloomington	2,897,367.66	1,448.32	0	2,898,815.98
Bloomington	13,702,884.57	6,879.77	1,556.06	13,711,320.40
Bolingbrook	13,176,728.62	6,656.59	0	13,183,385.21
Bridgeview	2,495,354.42	1,292.10	0	2,496,646.52
Buffalo Grove	2,865,134.47	1,469.10	0	2,866,603.57
Burbank	1,946,408.99	947.56	0	1,947,356.55
Burnham	65,382.32	33.43	0	65,415.75
Cahokia	553,999.15	288.41	0	554,287.56
Calumet City	3,723,338.25	1,840.16	0	3,725,178.41
Calumet Park	546,728.33	291.07	0	547,019.40
Carbondale	7,873,583.52	3,565.22	9,489.72	7,886,638.46
Carlock	16,875.37	8.68	0	16,884.05
Carol Stream	2,444,518.85	1,102.75	0	2,445,621.60
Carpentersville	2,893,580.89	1,456.90	0	2,895,037.79
Cartersville	294,257.13	157.23	0	294,414.36
Champaign	14,062,249.84	6,937.92	0	14,069,187.76
Channahon	7,730,837.25	3,929.94	0	7,734,767.19
Chicago	205,876,392.22	102,461.97	0	205,978,854.19
Chicago Heights	1,068,229.54	545.42	0	1,068,774.96
Chicago Ridge	2,182,148.88	1,076.87	0	2,183,225.75
Christopher	157,716.27	80.58	0	157,796.85
Cicero	6,654,693.47	3,298.30	0	6,657,991.77
Collinsville	3,795,153.19	1,953.32	0	3,797,106.51
Country Club Hills	1,116,574.28	577.36	0	1,117,151.64
Countryside	1,853,654.80	932.08	0	1,854,586.88
Crainville	181,350.68	112.38	0	181,463.06
Crystal Lake	4,574,656.75	2,285.57	0	4,576,942.32
Danville	7,208,184.93	3,055.88	0	7,211,240.81
Darien	1,816,886.59	872.23	0	1,817,758.82
Decatur	10,484,011.87	5,299.99	0	10,489,311.86
Deerfield	3,568,668.57	1,788.00	0	3,570,456.57

Disbursements to Local Governments

Table 68: 2011 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
DeKalb	6,730,648.22	3,426.30	11,204.45	6,745,278.97
Des Plaines	4,880,272.39	2,540.99	0	4,882,813.38
Dolton	537,654.16	276.35	0	537,930.51
Downers Grove	6,891,647.48	3,184.79	0	6,894,832.27
DuQuoin	1,136,151.99	585.2	0	1,136,737.19
East Dundee	1,170,903.52	590.06	0	1,171,493.58
East Hazelcrest	18,517.73	9.16	0	18,526.89
East St. Louis	869,423.87	464.17	0	869,888.04
Elgin	4,979,207.89	2,535.93	0	4,981,743.82
Elk Grove Village	5,612,673.44	2,891.21	0	5,615,564.65
Elmhurst	3,816,712.07	1,918.76	150,332.04	3,968,962.87
Elmwood Park	822,526.03	402.51	0	822,928.54
Elwood	184,120.29	91.44	0	184,211.73
Evanston	5,754,048.57	2,900.58	0	5,756,949.15
Evergreen Park	1,821,117.35	949.33	0	1,822,066.68
Fairview Heights	3,516,986.78	1,715.27	0	3,518,702.05
Flora	281,316.17	142.63	0	281,458.80
Forest View	443,853.77	223.87	0	444,077.64
Freeport	3,258,846.60	1,614.59	0	3,260,461.19
Galesburg	3,529,409.34	1,786.59	0	3,531,195.93
Glen Ellyn	1,720,159.62	893.18	0	1,721,052.80
Glendale Heights	3,231,247.53	1,617.95	27,941.02	3,260,806.50
Glenview	6,186,217.29	3,117.75	0	6,189,335.04
Granite City	\$2,805,545.57	\$1,429.38	\$0.00	\$2,806,974.95
Gurnee	4,298,498.26	2,113.06	0	4,300,611.32
Hanover Park	2,044,483.63	995.6	16,780.84	2,062,260.07
Harvey	815,342.58	416.69	0	815,759.27
Harwood Heights	798,094.18	389.69	0	798,483.87
Hazel Crest	295,699.05	152.93	0	295,851.98
Herrin	1,131,403.73	583.77	0	1,131,987.50
Highland Park	4,026,641.37	2,036.56	0	4,028,677.93
Highwood	580,541.12	295.26	0	580,836.38
Hillside	1,310,660.42	650.83	0	1,311,311.25
Hodgkins	0	0	0	0
Hoffman Estates	3,404,707.49	1,697.57	0	3,406,405.06
Homer Glen	2,441,079.01	1,221.98	0	2,442,300.99
Jacksonville	1,779,318.69	907.4	0	1,780,226.09
Joliet	15,233,166.60	7,603.21	0	15,240,769.81
Lake Bluff	615,891.98	309.39	0	616,201.37
Lake Forest	569,007.26	293.54	0	569,300.80
Lake In The Hills	1,035,953.60	459.43	0	1,036,413.03
Lansing	1,329,167.71	674.44	0	1,329,842.15
Lincolnshire	308,158.76	153.94	0	308,312.70
Lincolnwood	2,407,877.28	1,198.56	0	2,409,075.84

Disbursements to Local Governments

Table 68: 2011 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Manhattan	168,769.29	87.65	0	168,856.94
Marion	5,616,007.88	2,824.53	10,244.70	5,629,077.11
Markham	688,805.83	350.41	0	689,156.24
Mascoutah	74,659.30	38.02	0	74,697.32
Maywood	140,100.12	79.57	0	140,179.69
Mc Henry	401,703.09	235.37	0	401,938.46
McCook	315,626.57	168.46	0	315,795.03
Moline	8,054,902.17	3,999.39	1,473.68	8,060,375.24
Monee	325,702.49	152.02	0	325,854.51
Monmouth	1,131,376.34	466.75	0	1,131,843.09
Morton Grove	2,213,495.05	1,114.60	0	2,214,609.65
Mount Prospect	4,541,154.96	2,248.06	0	4,543,403.02
Mount Vernon	3,617,643.97	1,836.50	0	3,619,480.47
Mundelein	3,177,602.36	1,625.48	0	3,179,227.84
Murphysboro	1,572,017.15	648.49	7,659.55	1,580,325.19
Nauvoo	41,391.32	20.94	0	41,412.26
New Lenox	2,632,715.12	1,290.80	0	2,634,005.92
Niles	8,655,276.64	4,278.73	0	8,659,555.37
Normal	7,979,210.05	3,841.48	0	7,983,051.53
Norridge	4,394,762.87	2,120.88	0	4,396,883.75
Northbrook	4,668,140.49	2,328.03	0	4,670,468.52
Northlake	2,248,110.48	1,129.30	0	2,249,239.78
Oak Lawn	2,478,897.11	1,258.66	0	2,480,155.77
Oak Park	2,221,568.51	1,151.34	0	2,222,719.85
Oakbrook Terrace	1,507,970.64	791.46	0	1,508,762.10
Orland Park	9,327,643.03	4,526.89	0	9,332,169.92
Oswego	1,236,162.79	336.56	0	1,236,499.35
Palatine	4,135,907.39	2,113.03	0	4,138,020.42
Park City	303,679.79	139.48	0	303,819.27
Park Ridge	1,467,130.34	734.63	0	1,467,864.97
Pekin	3,993,937.90	2,045.49	0	3,995,983.39
Peoria	22,047,110.91	11,165.28	0	22,058,276.19
Peoria Heights	495,126.82	251.41	0	495,378.23
Peru	1,806,921.53	901.16	0	1,807,822.69
Plainfield	2,876,227.28	1,455.84	0	2,877,683.12
Posen	93,166.35	44.41	0	93,210.76
Quincy	8,823,922.36	4,378.57	0	8,828,300.93
Rantoul	960,320.46	444.21	0	960,764.67
Riverwoods	17,523.99	10.34	0	17,534.33
Rock Island	2,000,857.85	881.09	0	2,001,738.94
Rolling Meadows	1,977,623.08	997.32	0	1,978,620.40
Romeoville	4,780,678.47	2,376.75	0	4,783,055.22
Rosemont	3,046,341.17	1,525.64	0	3,047,866.81
Round Lake Beach	1,155,607.26	585.42	0	1,156,192.68
Sauget	49,250.23	25.46	0	49,275.69

Disbursements to Local Governments

Table 68: 2011 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Schaumburg	18,892,744.95	9,245.82	0	18,901,990.77
Schiller Park	1,157,436.49	564.14	0	\$1,158,000.63
Sesser	135,539.64	70.52	0	135,610.16
Sherman	88,565.29	43.84	0	88,609.13
Skokie	9,875,431.74	4,856.81	0	9,880,288.55
South Barrington	657,052.65	322.58	46,220.37	703,595.60
South Holland	520,246.91	269.51	0	520,516.42
Springfield	30,099,006.55	15,271.75	23,304.66	30,137,582.96
St Charles	5,421,443.92	2,711.65	0	5,424,155.57
Stickney	253,680.69	132.7	0	253,813.39
Stone Park	224,143.99	113.92	0	224,257.91
Streamwood	2,280,321.34	1,180.83	0	2,281,502.17
Sycamore	17,923,768.17	6,968.65	0	17,930,736.82
Tilton	338,933.73	176.01	0	339,109.74
Tuscola	480,215.95	221.91	0	480,437.86
University Park	377,182.00	184.6	0	377,366.60
Urbana	3,274,381.83	1,631.53	0	3,276,013.36
Volo	459,598.78	\$220.63	0	\$459,819.41
Warrenville	1,471,130.08	764.21	0	1,471,894.29
Washington	2,004,952.40	1,019.71	3,507.84	2,009,479.95
Watseka	1,112,794.44	542.44	0	1,113,336.88
Waukegan	5,404,920.27	2,830.16	0	5,407,750.43
West Chicago	1,556,694.45	753.28	0	1,557,447.73
West City	618,715.15	313.34	0	619,028.49
West Dundee	2,891,120.52	1,416.07	0	2,892,536.59
West Frankfort	669,548.39	340.55	0	669,888.94
Westmont	1,224,321.30	623.13	0	1,224,944.43
Wheaton	3,647,960.49	1,851.12	0	3,649,811.61
Wheeling	3,338,365.23	1,693.30	0	3,340,058.53
Wilmette	517,636.37	255.13	0	517,891.50
Woodridge	1,736,208.92	855.57	0	1,737,064.49
Total	\$748,052,361.80	\$370,086.78	\$396,325.98	\$748,818,774.56

Disbursements to Local Governments

Table 68: 2011 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Non-Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Arcola	94,696.38	82.18	0	94,778.56
Batavia	455,754.50	899.35	0	456,653.85
Beecher	127,006.29	113.98	0	127,120.27
Bensenville	3,199,775.05	2,796.35	0	3,202,571.40
Broadview	1,416,578.61	1,263.58	0	1,417,842.19
Brookfield	510,013.82	451.37	0	510,465.19
Burr Ridge	310,867.98	281.77	0	311,149.75
Canton	597,945.76	524.32	0	598,470.08
Carbon Cliff	30,191.95	27.08	0	30,219.03
Carthage	106,782.61	94.07	0	106,876.68
Central City	39,261.14	35.99	0	39,297.13
Charleston	696,112.27	599.8	0	696,712.07
Chillicothe	218,906.90	186.92	0	219,093.82
Clinton	307,864.94	265.69	0	308,130.63
Colona	78,476.67	66.83	0	78,543.50
Dixon	761,657.25	675.37	0	762,332.62
East Dubuque	126,468.12	108.16	0	126,576.28
East Moline	448,269.58	432.4	0	448,701.98
East Peoria	5,033,922.99	4,507.49	0	5,038,430.48
Elsah	285.18	0.06	0	285.24
Forest Park	966,475.77	839.56	0	967,315.33
Forsyth	2,073,752.64	1,794.66	0	2,075,547.30
Galena	755,015.14	621.11	0	755,636.25
Geneseo	417,167.89	355.81	0	417,523.70
Geneva	1,964,012.25	1,681.10	0	1,965,693.35
Grafton	44,278.76	21.89	0	44,300.65
Greenup	73,402.83	65.93	0	73,468.76
Greenville	320,276.44	270.33	0	320,546.77
Havana	313,922.13	275.39	0	314,197.52
Highland	1,335,196.71	1,169.28	0	1,336,365.99
Highwood	276.78	0.45	0	277.23
Hurst	26,270.54	12.74	0	26,283.28
Indian Head Park	97,012.80	87.85	0	97,100.65
Itasca	1,305,145.77	1,116.94	0	1,306,262.71
Jerseyville	584,525.72	528.14	0	585,053.86
Kewanee	610,949.95	532.38	0	611,482.33
Keyesport	5,841.88	2.49	0	5,844.37

Disbursements to Local Governments

Table 68: 2011 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Non-Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
LaGrange	236,095.28	213.75	0	236,309.03
Lake Forest	260.45	0.11	0	260.56
Lakewood	40,581.87	44.59	0	40,626.46
LaSalle	382,968.79	361.97	0	383,330.76
LeRoy	125,444.67	109.16	0	125,553.83
Lexington	43,066.05	39.27	0	43,105.32
Lincoln	741,278.81	651.32	0	741,930.13
Litchfield	1,540,315.51	1,367.79	0	1,541,683.30
Lombard	8,174,741.45	7,086.00	0	8,181,827.45
Long Grove	564,488.41	481.63	0	564,970.04
Machesney Park	2,471,847.90	2,148.00	0	2,473,995.90
Macomb	917,615.24	792.80	0	918,408.04
Mattoon	1,461,149.38	1,272.52	0	1,462,421.90
McLean	56,502.18	58.41	0	56,560.59
Melrose Park	3,272,374.90	2,744.44	0	3,275,119.34
Merrionette Park	405,820.96	299.2	0	406,120.16
Milan	322,984.23	296.46	0	323,280.69
Mokena	1,204,900.44	1,034.57	0	1,205,935.01
New Baden	40,514.00	34.6	0	40,548.60
North Aurora	872,764.61	765.42	0	873,530.03
North Riverside	3,484,635.15	2,881.41	0	3,487,516.56
Oak Brook	4,832,463.59	3,897.58	0	4,836,361.17
Oakwood	125,810.84	116.96	0	125,927.80
Ofallon	1,604,101.22	1,417.34	0	1,605,518.56
Orland Hills	637,847.71	547.75	0	638,395.46
Ottawa	1,109,927.11	967.29	0	1,110,894.40
Palos Park	172,377.10	148.84	0	172,525.94
Paris	422,611.80	373.25	0	422,985.05
Princeton	523,467.49	464.63	0	523,932.12
Prospect Heights	274,165.06	233.46	0	274,398.52
Richton Park	137,265.24	129.04	0	137,394.28
River Grove	595,894.86	562.17	0	596,457.03
Riverside	217,273.46	196.02	0	217,469.48
Riverwoods	75,976.78	58.84	0	76,035.62
Rochelle	856,283.98	747.85	0	857,031.83
Rock Falls	389,261.01	348.72	0	389,609.73
Rockford	15,174,302.91	13,458.63	0	15,187,761.54
Salem	1,227,269.70	1,107.20	0	1,228,376.90

Disbursements to Local Governments

Table 68: 2011 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Non-Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Savoy	416,422.25	349.13	0	416,771.38
Silvis	405,872.89	362.79	0	406,235.68
Sleepy Hollow	9,414.42	9.32	0	9,423.74
South Chicago Heights	406,043.25	374.1	0	406,417.35
South Elgin	1,205,472.45	1,061.94	0	1,206,534.39
South Pekin	5,866.55	5.18	0	5,871.73
Sparta	418,170.37	351.54	0	418,521.91
St Joseph	52,199.31	46.42	0	52,245.73
Sterling	1,156,528.69	988.39	0	1,157,517.08
Streator	1,004,198.78	900.26	0	1,005,099.04
Sugar Grove	390,019.67	348.03	0	390,367.70
Swansea	324,883.36	290.86	0	325,174.22
Tamaroa	13,916.53	12.47	0	13,929.00
Taylorville	897,660.30	789.86	0	898,450.16
Tilton	13.26	0.03	0	13.29
Vandalia	511,544.70	453.16	0	511,997.86
Villa Grove	96,598.73	84.19	0	96,682.92
Villa Park	1,405,082.06	1,237.82	0	1,406,319.88
Willow Springs	161,390.26	138.77	0	161,529.03
Wood Dale	2,185,063.55	1,854.94	0	2,186,918.49
Total	\$91,257,373.51	\$79,907.00	\$0.00	\$91,337,280.51

Disbursements to Local Governments

Table 68: 2011 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

	Net Collected	Interest	Advanced Payment	Total
County Home Rule				
Cook	540,557,649.85	326,461.00	0	540,884,110.85
Chicago Home Rule Vehicle Use Tax				
Chicago	22,793,891.49	11,344.22	0	22,805,235.71
Special County Retailers' Occupation Tax for Public Safety				
Boone	1,326,799.24	0	0	1,326,799.24
Brown	82,145.55	0	0	82,145.55
Bureau	960,254.89	0	0	960,254.89
Carroll	275,916.48	0	0	275,916.48
Cass	760,561.67	0	0	760,561.67
Champaign	4,356,443.10	0	0	4,356,443.10
Clark	956,197.72	0	0	956,197.72
Clay	48,576.61	0	0	48,576.61
Effingham	1,276,537.92	0	0	1,276,537.92
Fulton	1,028,471.70	0	0	1,028,471.70
Henderson	202,303.56	0	0	202,303.56
Jefferson	1,049,807.65	0	0	1,049,807.65
Jersey	706,641.36	0	0	706,641.36
Kendall	8,497,818.98	0	0	8,497,818.98
Knox	1,031,265.64	0	0	1,031,265.64
LaSalle	2,500,733.78	0	0	2,500,733.78
Logan	899,531.56	0	0	899,531.56
McDonough	1,119,842.06	0	0	1,119,842.06
Macon	2,535,994.45	0	0	2,535,994.45
Marion	597,704.31	0	0	597,704.31
Menard	437,591.77	0	0	437,591.77
Moultrie	411,448.99	0	0	411,448.99
Peoria	8,975,781.64	0	0	8,975,781.64
Perry	589,973.10	0	0	589,973.10
Pike	468,833.57	0	0	468,833.57
Richland	587,964.45	0	0	587,964.45
Saline	1,480,999.58	0	0	1,480,999.58
Stark	109,858.93	0	0	109,858.93
Stephenson	1,648,623.69	0	0	1,648,623.69
Tazewell	6,063,374.51	0	0	6,063,374.51
Union	940,426.61	0	0	940,426.61
Vermilion	1,332,782.41	0	0	1,332,782.41

Disbursements to Local Governments

Table 68: 2011 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

	Net Collected	Interest	Advanced Payment	Total
Wayne	834,881.94	0	0	834,881.94
Winnebago	26,108,706.74	0	0	26,108,706.74
Woodford	1,602,980.67	0	0	1,602,980.67
Total	\$82,246,776.83	\$0.00	\$0.00	\$82,246,776.83

County School Facility				
Cass	746,878.03	0	0	7,468,78.03
Champaign	16,923,130.73	0	0	16,923,130.73
Jo Daviess	880,317.17	0	0	880,317.17
Lawrence	512,217.05	0	0	512,217.05
Schuyler	342,060.21	0	0	342,060.21
Williamson	6,311,836.91	0	0	6,311,836.91
Total	25,716,440.10	\$0.00	\$0.00	25,716,440.10

County Flood Prevention				
Madison	5,261,962.33	0	0	5,261,962.33
Monroe	515,175.81	0	0	515,175.81
St Clair	5,296,673.43	0	0	5,296,673.43
Total	11,073,811.57	\$0.00	\$0.00	11,073,811.57

Table 68: 2012 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax

Disbursements to Local Governments

Disbursement

Municipal Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Addison	5,230,168.03	2,531.26	0	\$5,232,699.29
Algonquin	3,775,600.02	1,882.51	0	3,777,482.53
Alsip	1,801,356.57	912.21	0	1,802,268.78
Alton	3,526,162.32	1,799.52	47,190.40	3,575,152.24
Arlington Heights	6,810,785.58	3,395.98	42,528.76	6,856,710.32
Aurora	18,761,575.17	9,442.54	0	18,771,017.71
Bannockburn	240,995.27	127.31	0	241,122.58
Batavia	1,763,511.10	891.41	0	1,764,402.51
Bedford Park	2,411,651.06	1,223.56	0	2,412,874.62
Belleville	2,582,976.31	1,226.45	4,038.43	2,588,241.19
Bellwood	754,133.24	368.78	0	754,502.02
Benton	679,334.89	340.22	0	679,675.11
Berkeley	143,356.49	77.06	0	143,433.55
Berwyn	1,989,435.43	1,001.66	0	1,990,437.09
Bloomington	3,001,068.11	1,496.53	0	3,002,564.64
Bloomington	14,226,792.85	7,174.15	17,796.47	14,251,763.47
Bolingbrook	14,496,559.94	7,247.65	0	14,503,807.59
Bridgeview	2,563,217.11	1,288.42	0	2,564,505.53
Buffalo Grove	3,234,784.64	1,638.72	0	3,236,423.36
Burbank	1,924,270.42	972.13	0	1,925,242.55
Burnham	69,832.74	35.8	0	69,868.54
Cahokia	569,242.87	293.91	0	569,536.78
Calumet City	3,705,769.18	1,913.57	0	3,707,682.75
Calumet Park	561,573.13	282.86	0	561,855.99
Carbondale	8,611,191.46	4,420.42	111,045.97	8,726,657.85
Carlock	19,191.35	9.59	0	19,200.94
Carol Stream	2,807,565.61	1,457.80	0	2,809,023.41
Carpentersville	3,075,127.30	1,565.42	0	3,076,692.72
Cartersville	309,104.82	158.28	0	309,263.10
Champaign	14,490,635.16	7,367.67	0	14,498,002.83
Channahon	9,918,628.05	5,232.58	0	9,923,860.63
Chicago	219,918,246.47	123,698.79	0	220,041,945.26
Chicago Heights	1,133,564.57	572.02	0	1,134,136.59
Chicago Ridge	2,195,299.68	1,098.87	0	2,196,398.55
Christopher	170,227.72	87.71	0	170,315.43
Cicero	7,039,506.16	3,611.49	109,153.13	7,152,270.78
Collinsville	3,920,851.83	2,030.93	0	3,922,882.76
Country Club Hills	1,101,461.20	577.29	0	1,102,038.49

Disbursements to Local Governments

Table 68: 2012 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Countryside	1,924,183.23	974.07	0	1,925,157.30
Crainville	112,400.59	55.88	0	112,456.47
Crystal Lake	4,710,538.01	2,374.02	0	4,712,912.03
Danville	8,189,856.88	4,261.92	195,844.98	8,389,963.78
Darien	2,069,647.12	1,049.33	0	2,070,696.45
Decatur	11,132,490.25	5,686.08	0	11,138,176.33
Deerfield	4,188,705.01	2,043.78	0	4,190,748.79
DeKalb	6,710,114.99	3,466.34	13,002.19	6,726,583.52
Des Plaines	5,188,701.12	2,585.12	0	5,191,286.24
Dolton	538,555.79	281.58	2,329.35	541,166.72
Downers Grove	7,444,942.15	3,786.53	0	7,448,728.68
Du Quoin	1,280,765.54	646.95	0	1,281,412.49
East Dundee	1,313,903.46	660.21	0	1,314,563.67
East Hazel Crest	19,809.13	9.85	0	19,818.98
East St. Louis	900,575.44	478.46	0	901,053.90
Elgin	5,184,112.84	2,657.62	0	5,186,770.46
Elk Grove Village	6,048,287.11	3,093.16	0	6,051,380.27
Elmhurst	4,132,922.36	2,088.86	22,209.99	4,157,221.21
Elmwood Park	923,481.10	467.23	0	923,948.33
Elwood	1,125,159.09	240.93	0	1,125,400.02
Evanston	5,706,671.77	2,905.15	0	5,709,576.92
Evergreen Park	1,792,696.67	941.33	0	1,793,638.00
Fairview Heights	4,312,588.41	1,852.07	0	4,314,440.48
Flora	302,702.90	159.77	0	302,862.67
Forest View	438,767.54	241.65	0	439,009.19
Freeport	3,349,352.77	1,707.33	0	3,351,060.10
Galesburg	3,599,626.81	1,833.17	5,945.98	3,607,405.96
Glen Ellyn	1,780,370.48	898.65	0	1,781,269.13
Glendale Heights	3,311,755.68	1,677.42	16,715.87	3,330,148.97
Glenview	6,451,512.46	3,238.88	0	6,454,751.34
Granite City	2,837,559.35	1,462.95	1,278.20	2,840,300.50
Gurnee	4,358,466.63	2,158.35	0	4,360,624.98
Hanover Park	2,073,419.52	1,078.44	32,350.97	2,106,848.93
Harvey	865,423.12	440.93	0	865,864.05
Harwood Heights	878,473.72	449.21	0	878,922.93
Hazel Crest	365,702.11	179.88	0	365,881.99
Herrin	1,242,177.34	631.68	0	1,242,809.02
Highland Park	4,168,039.21	2,082.03	0	4,170,121.24

Disbursements to Local Governments

Table 68: 2012 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Highwood	580,544.71	301.13	0	580,845.84
Hillside	1,293,937.52	655.01	0	1,294,592.53
Hoffman Estates	3,346,992.79	1,741.65	0	3,348,734.44
Homer Glen	2,726,176.00	1,371.86	0	2,727,547.86
Jacksonville	1,857,284.73	949.06	0	1,858,233.79
Johnston City	70,316.33	6.9	0	70,323.23
Joliet	16,674,598.46	7,959.49	0	16,682,557.95
Lake Bluff	559,576.86	279.46	0	559,856.32
Lake Forest	570,150.87	284.78	0	570,435.65
Lake In The Hills	1,243,837.04	626.27	0	1,244,463.31
Lansing	1,204,462.81	635.77	0	1,205,098.58
Lincolnshire	1,357,719.93	664.39	0	1,358,384.32
Lincolnwood	2,439,314.64	1,225.06	0	2,440,539.70
Manhattan	186,040.13	95.6	0	186,135.73
Marion	5,843,444.46	2,950.04	0	5,846,394.50
Markham	794,235.22	400.24	0	794,635.46
Mascoutah	87,345.20	44.04	0	87,389.24
Maywood	608,824.16	324.68	0	609,148.84
McCook	282,269.60	136.57	0	282,406.17
McHenry	1,950,226.43	978.77	0	1,951,205.20
Melrose Park	1,105,008.18	104.01	0	1,105,112.19
Moline	8,177,342.67	4,135.05	110,573.52	8,292,051.24
Monee	410,653.73	208.06	0	410,861.79
Monmouth	1,360,194.58	700.03	34,708.59	1,395,603.20
Morton Grove	2,260,559.61	1,146.47	0	2,261,706.08
Mount Prospect	4,862,728.86	2,416.85	0	4,865,145.71
Mount Vernon	3,818,070.00	1,928.22	0	3,819,998.22
Mundelein	3,350,961.14	1,681.35	0	3,352,642.49
Murphysboro	1,868,698.64	957.53	48,808.49	1,918,464.66
Nauvoo	40,632.82	18.46	0	40,651.28
New Lenox	3,211,804.53	1,478.54	0	3,213,283.07
Niles	8,911,561.04	4,464.30	0	8,916,025.34
Normal	8,660,429.56	4,483.37	94,238.57	8,759,151.50
Norridge	4,579,470.67	2,281.22	0	4,581,751.89
Northbrook	4,997,044.35	2,479.54	0	4,999,523.89
Northlake	2,295,024.12	1,181.62	816.35	2,297,022.09
Oak Lawn	2,525,291.76	1,292.37	0	2,526,584.13
Oak Park	2,441,444.40	1,250.26	5,481.11	2,448,175.77

Disbursements to Local Governments

Table 68: 2012 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Oakbrook Terrace	1,523,666.77	798.57	0	1,524,465.34
Orland Park	9,458,998.52	4,757.51	0	9,463,756.03
Oswego	1,768,616.83	870.59	0	1,769,487.42
Palatine	4,290,237.56	2,156.67	0	4,292,394.23
Park City	283,026.54	149.77	0	283,176.31
Park Ridge	1,634,621.42	825.22	3,308.52	1,638,755.16
Pekin	4,136,830.49	2,092.57	2,929.82	4,141,852.88
Peoria	22,886,301.84	11,552.78	0	22,897,854.62
Peoria Heights	628,640.51	297.96	0	628,938.47
Peru	2,277,714.78	1,012.63	0	2,278,727.41
Plainfield	3,065,178.79	1,549.71	0	3,066,728.50
Posen	111,025.51	56.1	0	111,081.61
Quincy	9,127,266.33	4,580.81	21,149.95	9,152,997.09
Rantoul	1,040,753.25	541.28	0	1,041,294.53
Riverdale	147,912.38	44.31	0	147,956.69
Riverwoods	107,500.05	56.11	0	107,556.16
Rock Island	2,270,256.68	1,155.61	51,549.56	2,322,961.85
Rolling Meadows	2,085,418.65	1,052.02	0	2,086,470.67
Romeoville	4,988,500.77	2,535.40	0	4,991,036.17
Rosemont	3,491,888.96	1,810.06	0	3,493,699.02
Round Lake Beach	1,199,661.86	612.45	0	1,200,274.31
Sauget	51,219.25	26.55	0	51,245.80
Schaumburg	20,042,916.54	9,850.56	0	20,052,767.10
Schiller Park	1,281,668.05	647.73	0	1,282,315.78
Sesser	219,298.62	113.11	0	219,411.73
Sherman	101,778.71	50.2	0	101,828.91
Skokie	11,354,293.26	4,962.46	0	11,359,255.72
South Barrington	739,272.72	367.57	4,613.16	744,253.45
South Holland	559,452.11	288.83	0	559,740.94
Springfield	30,843,355.59	15,645.42	372,597.76	31,231,598.77
St. Charles	5,639,190.95	2,843.22	0	5,642,034.17
Stickney	294,972.53	144.56	0	295,117.09
Stone Park	241,185.92	123.05	0	241,308.97
Streamwood	2,341,400.31	1,167.96	0	2,342,568.27
Sycamore	24,108,657.59	12,666.40	144,549.75	24,265,873.74
Tilton	326,814.08	164.62	0	326,978.70
Tuscola	519,048.19	255.49	0	519,303.68
University Park	413,353.48	212.87	0	413,566.35

Disbursements to Local Governments

Table 68: 2012 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Urbana	3,427,740.28	1,774.08	102.33	3,429,616.69
Volo	508,336.12	261.35	0	508,597.47
Warrenville	1,525,964.74	772.01	0	1,526,736.75
Washington	2,038,959.87	1,043.78	5,017.77	2,045,021.42
Watseka	1,021,022.41	548.56	0	1,021,570.97
Waukegan	5,602,668.27	2,865.90	0	5,605,534.17
West Chicago	1,749,859.24	878.5	0	1,750,737.74
West City	660,898.91	334.66	0	661,233.57
West Dundee	2,666,043.04	1,396.55	0	2,667,439.59
West Frankfort	725,593.32	372.01	0	725,965.33
Westmont	1,318,974.86	674.09	0	1,319,648.95
Wheaton	3,645,131.13	1,857.63	0	3,646,988.76
Wheeling	3,359,376.02	1,705.37	0	3,361,081.39
Wilmette	508,591.55	259.12	0	508,850.67
Woodridge	1,575,819.15	818.76	0	1,576,637.91
Total	\$805,000,305.40	\$417,739.00	\$1,521,875.94	\$806,939,920.34

Disbursements to Local Governments

Table 68: 2012 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Non-Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Arcola	103,734.99	94.67	0	103,829.66
Batavia	5,156.23	10.8	0	5,167.03
Beecher	128,445.98	119.9	0	128,565.88
Bensenville	3,391,887.27	3,179.58	0	3,395,066.85
Broadview	1,442,312.32	1,309.01	0	1,443,621.33
Brookfield	541,820.21	484.01	0	542,304.22
Burr Ridge	340,163.29	302.57	0	340,465.86
Byron	209,044.37	123.75	0	209,168.12
Canton	610,509.89	569.66	0	611,079.55
Carbon Cliff	31,698.41	29.27	0	31,727.68
Carmi	387,980.65	226.61	0	388,207.26
Carthage	111,672.09	103.01	0	111,775.10
Central City	43,595.19	39.64	0	43,634.83
Charleston	736,053.92	693.51	0	736,747.43
Cherry Valley	1,987,676.52	1,174.59	0	1,988,851.11
Chillicothe	227,660.14	213.54	0	227,873.68
Clinton	320,296.22	293.12	0	320,589.34
Colona	80,572.96	71.42	0	80,644.38
Cortland	55,410.01	12.9	0	55,422.91
Deer Park	321,190.88	189.47	0	321,380.35
Dixon	792,206.35	729.36	0	792,935.71
East Dubuque	130,068.95	119.61	0	130,188.56
East Moline	465,077.01	434.34	0	465,511.35
East Peoria	5,529,116.47	4,960.45	0	5,534,076.92
Elsah	816.77	0.58	0	817.35
Forest Park	964,846.67	898.30	0	965,744.97
Forest View	4.68	0	0	4.68
Forsyth	2,061,840.52	1,901.46	0	2,063,741.98
Fulton	115,090.30	70.67	0	115,160.97
Galena	765,288.92	685.16	0	765,974.08
Geneseo	435,845.31	397.69	0	436,243.00
Geneva	2,082,151.91	1,840.70	0	2,083,992.61
Gilberts	27,996.92	5.91	0	28,002.83
Grafton	59,600.03	55.54	0	59,655.57
Greenup	81,422.02	73.07	0	81,495.09
Greenville	344,060.29	308.38	0	344,368.67

Disbursements to Local Governments

Table 68: 2012 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Non-Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Hampton	11,512.57	6.49	0	11,519.06
Havana	392,474.82	335.69	0	392,810.51
Highland	1,364,697.88	1,269.96	0	1,365,967.84
Highwood	3.79	0	0	3.79
Hinsdale	1,235,034.76	724.65	0	1,235,759.41
Hurst	44,378.10	40.1	0	44,418.20
Indian Head Park	103,333.68	94.31	0	103,427.99
Itasca	1,296,829.37	1,216.57	0	1,298,045.94
Jerseyville	579,338.90	535.27	0	579,874.17
Kewanee	629,000.55	577.52	0	629,578.07
Keyesport	7,792.62	7.96	0	7,800.58
La Salle	402,664.82	380.22	0	403,045.04
LaGrange	258,185.37	235.48	0	258,420.85
Lake Forest	578.71	0.33	0	579.04
Lake Zurich	1,346,816.25	798.44	0	1,347,614.69
Lakewood	46,645.07	43.43	0	46,688.50
LeRoy	137,475.50	127.60	0	137,603.10
Lexington	49,530.80	46.24	0	49,577.04
Lincoln	784,766.97	719.43	0	785,486.40
Litchfield	1,565,598.94	1,459.68	0	1,567,058.62
Lockport	1,129,140.89	666.39	0	1,129,807.28
Lombard	8,629,351.14	7,807.24	0	8,637,158.38
Long Grove	604,729.29	549.55	0	605,278.84
Machesney Park	2,592,280.58	2,340.76	0	2,594,621.34
Macomb	1,624,703.82	1,292.23	0	1,625,996.05
Mattoon	1,534,856.17	1,433.78	0	1,536,289.95
McLean	56,719.36	54.43	0	56,773.79
Melrose Park	3,006,849.94	3,303.74	0	3,010,153.68
Merrionette Park	345,202.76	312.49	0	345,515.25
Milan	325,080.48	301.65	0	325,382.13
Mokena	1,397,042.62	1,262.40	0	1,398,305.02
New Baden	43,995.87	39.13	0	44,035.00
North Aurora	937,789.01	857.64	0	938,646.65
North Riverside	3,654,389.37	3,290.01	0	3,657,679.38
Oak Brook	5,038,054.54	4,517.40	0	5,042,571.94
Oakwood	143,264.02	133.48	0	143,397.50
O'fallon	1,564,608.19	1,463.05	0	1,566,071.24
Ogden	16,996.36	9.06	0	17,005.42

Disbursements to Local Governments

Table 68: 2012 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

Municipal Non-Home Rule				
Municipality	Net Collected	Interest	Advanced Payment	Total
Orland Hills	667,964.49	597.55	0	668,562.04
Ottawa	1,158,301.06	1,074.49	0	1,159,375.55
Palos Park	179,891.94	167.13	0	180,059.07
Paris	420,995.57	383.43	0	421,379.00
Princeton	548,243.70	504.83	0	548,748.53
Prospect Heights	270,505.38	284.81	0	270,790.19
Richton Park	141,954.15	132.37	0	142,086.52
River Forest	525,490.52	312.6	0	525,803.12
River Grove	638,484.02	579.23	0	639,063.25
Riverside	217,604.66	196.09	0	217,800.75
Riverwoods	3,001.73	6.97	0	3,008.70
Rochelle	920,532.71	857.17	0	921,389.88
Rock Falls	411,061.00	378.21	0	411,439.21
Rockford	15,501,964.03	14,177.98	0	15,516,142.01
Salem	1,322,771.93	1,223.36	0	1,323,995.29
Savoy	443,616.72	407.67	0	444,024.39
Shorewood	1,501,176.91	871.95	0	1,502,048.86
Silvis	414,418.12	376.83	0	414,794.95
Sleepy Hollow	12,501.04	11.72	0	12,512.76
South Chicago Heights	429,411.07	395.85	0	429,806.92
South Elgin	1,257,844.97	1,144.42	0	1,258,989.39
South Pekin	6,920.66	6.30	0	6,926.96
Sparta	428,730.13	394.06	0	429,124.19
St. Joseph	56,380.58	52.11	0	56,432.69
Sterling	1,233,553.84	1,136.28	0	1,234,690.12
Streator	1,085,733.00	986.46	0	1,086,719.46
Sugar Grove	430,518.67	398.43	0	430,917.10
Swansea	338,418.11	307.94	0	338,726.05
Tamaroa	15,599.53	13.99	0	15,613.52
Taylorville	1,020,803.32	880.20	0	1,021,683.52
Vandalia	529,734.35	490.39	0	530,224.74
Villa Grove	112,139.34	101.11	0	112,240.45
Villa Park	1,428,698.93	1,315.19	0	1,430,014.12
West Peoria	31,792.02	5.99	0	31,798.01
Willow Springs	191,984.79	163.22	0	192,148.01
Winnebago	42,454.04	8.77	0	42,462.81
Wood Dale	2,383,927.32	2,209.87	0	2,386,137.19
Worth	334,292.91	199.54	0	334,492.45
Yorkville	410,244.22	82.41	0	410,326.63
Total	\$104,903,690.02	\$92,812.97	\$0.00	\$104,996,502.99

Disbursements to Local Governments

Table 68: 2012 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

	Net Collected	Interest	Advanced Payment	Total
County Home Rule				
Cook	\$496,121,640.15	\$424,532.00	\$0.00	\$496,546,172.15
Chicago Home Rule Vehicle Use Tax				
Chicago	\$24,592,010.20	\$12,441.20	\$0.00	\$24,604,451.40
County Public Safety				
Boone	1,426,564.34	0	0	1,426,564.34
Brown	130,642.03	0	0	130,642.03
Bureau	992,918.97	0	0	992,918.97
Carroll	284,419.68	0	0	284,419.68
Cass	801,560.45	0	0	801,560.45
Champaign	4,517,187.92	0	0	4,517,187.92
Clark	987,705.18	0	0	987,705.18
Clay	523,267.48	0	0	523,267.48
Effingham	1,354,884.70	0	0	1,354,884.70
Fulton	1,071,413.67	0	0	1,071,413.67
Henderson	198,738.53	0	0	198,738.53
Jefferson	1,123,589.64	0	0	1,123,589.64
Jersey	956,606.31	0	0	956,606.31
Kendall	8,697,620.25	0	0	8,697,620.25
Knox	1,068,783.73	0	2,365.30	1,071,149.03
La Salle	2,627,018.54	0	0	2,627,018.54
Logan	940,751.87	0	0	940,751.87
Macon	2,629,706.15	0	1,876.29	2,631,582.44
Marion	628,797.55	0	0	628,797.55
McDonough	1,151,257.02	0	492.65	1,151,749.67
Menard	463,923.56	0	0	463,923.56
Moultrie	457,768.57	0	0	457,768.57
Peoria	9,432,690.86	0	141,939.70	9,574,630.56
Perry	663,456.91	0	4,528.51	667,985.42
Pike	474,395.79	0	0	474,395.79
Richland	627,301.86	0	2,574.33	629,876.19
Saline	1,590,056.85	0	0	1,590,056.85
Stark	178,252.13	0	0	178,252.13
Stephenson	1,719,072.33	0	1,250.21	1,720,322.54
Tazewell	6,482,225.29	0	16,985.90	6,499,211.19
Union	1,259,166.36	0	0	1,259,166.36
Vermilion	1,353,518.55	0	0	1,353,518.55
Wayne	912,879.65	0	0	912,879.65
Winnebago	26,953,152.77	0	0	26,953,152.77
Woodford	1,752,745.22	0	6,005.50	1,758,750.72
Total	\$86,434,040.71	\$0.00	\$178,018.39	\$86,612,059.10

Disbursements to Local Governments

Table 68: 2012 Municipal Home Rule, Municipal Non-Home Rule, County Home Rule, Special County ROT for Public Safety, County School Facility, and County Flood Prevention Sales Tax Disbursements; and Chicago Home Rule Vehicle Use Tax Disbursement

	Net Collected	Interest	Advanced Payment	Total
County School Facility				
Cass	786,519.35	0	0	786,519.35
Champaign	17,669,854.53	0	0	17,669,854.53
Franklin	563,235.97	0	0	563,235.97
Jo Daviess	913,668.97	0	0	913,668.97
Knox	3,097,990.71	0	0	3,097,990.71
Lawrence	742,860.22	0	0	742,860.22
Logan	413,744.68	0	0	413,744.68
Macon	7,482,012.96	0	0	7,482,012.96
Schuyler	362,266.20	0	0	362,266.20
Warren	736,900.77	0	0	736,900.77
Williamson	6,559,076.65	0	0	6,559,076.65
Total	\$39,328,131.01	\$0.00	\$0.00	\$39,328,131.01
County Flood Prevention				
Madison	5,447,220.14	0	0	5,447,220.14
Monroe	522,038.72	0	0	522,038.72
St. Clair	5,371,447.80	0	0	5,371,447.80
Total	\$11,340,706.66	\$0.00	\$0.00	\$11,340,706.66

Disbursements to Local Governments

Hotel Taxes

Illinois Sports Facilities Tax

Statutory Reference

70 ILCS 3205/19

Definition

The Illinois Sports Facilities Authority imposes a tax at the rate of 2 percent of 98 percent of gross receipts from hotel operators within the City of Chicago. Receipts from permanent guests (occupants of 30 days or longer) are not taxed. Also excluded are the proceeds from the Metropolitan Pier and Exposition Authority Hotel Tax.)

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. Receipts from permanent guests (occupants of 30 days or longer) are not taxed.

Distribution

Collections are certified to the State Treasurer for distribution to the MPEA for required debt service payments for the expansion of McCormick Place in Chicago; additional MPEA debt service; facility and grounds repairs and improvements; and other corporate purposes as outlined by statute.

Municipal Hotel Tax (Chicago)

Statutory Reference

65 ILCS 5/8-3-13

Definition

Chicago imposes a tax at the rate of 1 percent of 99 percent of 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 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 imposes taxes at the following rates:

- 1.00 percent sales tax on general merchandise (including items that must be titled or registered) 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 (including items that must be titled or registered) and qualifying food, drugs, and medical appliances in DuPage, Kane, Lake, McHenry, and Will counties

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 that is titled or registered
 - Plus an additional fee on vehicle sales of 0.5 percent of the total price minus any trade-in, or \$20.00, whichever is less.

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 the additional fee on vehicle sales imposed by the Metro-East Mass Transit District.

Distribution

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

The collar counties of DuPage, Kane, McHenry, Lake and Will, receive 1/3 of the 0.75 percent RTA sales tax in those counties to fund operating and capital costs of public safety and public transportation services or facilities or to fund operating, capital, right-of-way, construction, and maintenance costs of other transportation purposes. 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 use tax rate of 6.25 percent on titled or registered general merchandise purchased outside Illinois from a retailer for which the title or registration address of record is within Cook County. Collections are distributed monthly.

Disbursements to Local Governments

Table 69: Regional Transportation Authority Sales Tax Payments

FY 2011 Regional Transportation Authority Payments
RTA Sales Tax

County	Payment	Percent of Total
Cook	\$ 590,978,714.78	64.24%
DuPage	\$ 81,749,311.29	8.89%
Kane	\$ 28,204,122.89	3.07%
Lake	\$ 50,831,991.06	5.53%
McHenry	\$ 17,096,494.98	1.86%
Will	\$ 36,801,254.35	4.00%
Total	\$ 805,661,889.35	87.58%
Share of State Taxes <i>(revenue-sharing)</i>		
	\$ 113,707,194.37	12.36%
Advanced Payment		
	\$ 572,081.08	0.06%
Total	\$ 919,941,164.80	100.00%

FY 2012 Regional Transportation Authority Payments
RTA Sales Tax

County	Payment	Percent of Total
Cook	\$ 621,777,066.69	64.36%
DuPage	\$ 84,816,494.40	8.78%
Kane	\$ 29,575,331.39	3.06%
Lake	\$ 52,692,045.44	5.45%
McHenry	\$ 17,624,868.49	1.82%
Will	\$ 39,316,917.02	4.07%
Total	\$ 845,802,723.43	87.55%
Share of State Taxes <i>(revenue-sharing)</i>		
	\$ 119,473,704.53	12.37%
Advanced Payment		
	\$ 822,898.08	0.09%
Total	\$ 966,099,326.04	100.00%

Table 71: Metro-East Transit District Payments

FY 2011 Metro-East Mass Transit District Payments

County	Payment	Percent of Total
Madison	\$ 7,937,688.06	27.94%
St. Clair	\$ 20,473,918.72	72.06%
Total	\$ 28,411,606.78	100.00%

FY 2012 Metro-East Mass Transit District Payments

County	Payment	Percent of Total
Madison	\$ 8,157,693.96	28.12%
St. Clair	\$ 20,849,921.18	71.88%
Total	\$ 29,007,615.14	100.00%

Table 70: County 1/3 Share of RTA Payments

FY 2011 Metro-East Mass Transit District Payments

County	Payment	Percent of Total
Madison	\$ 7,937,688.06	27.94%
St. Clair	\$ 20,473,918.72	72.06%
TOTAL	\$ 28,411,606.78	100.00%

FY 2012 Metro-East Mass Transit District Payments

County	Payment	Percent of Total
Madison	\$ 8,157,693.96	28.12%
St. Clair	\$ 20,849,921.18	71.88%
Total	\$ 29,007,615.14	100.00%

Disbursements to Local Governments

Metro-East Park and Recreation District Tax

Statutory Reference

70 ILCS 1605/30

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 motor vehicles, watercraft, aircraft, trailers, and certain sales of mobile homes), and qualifying food, drugs and medical appliances.

Distribution

Funds are distributed to the District monthly.

Metropolitan Pier and Exposition Authority Food and Beverage Tax

Statutory Reference

70 ILCS 210/13(b)

Definition

Within the boundaries of the Metropolitan Pier and Exposition Authority, a retailers' occupation tax is imposed at a rate of 1 percent on the gross receipts from

- the sale of food, alcoholic beverages, and soft drinks sold for consumption on the premises where sold and
- the sale of food, alcoholic beverages, and soft drinks sold for consumption off the premises where sold by a retailer whose principal source of gross receipts is from the sale of food, alcoholic beverages, and soft drinks prepared for immediate consumption.

The 1 percent rate became effective October 1, 1992.

Distribution

Collections, minus a 2 percent administrative fee, are certified to the State Treasurer for distribution to the MPEA.

Simplified Municipal Telecommunications Tax

Statutory Reference

35 ILCS 636/5-1 to 636/99-99

Definition

Municipalities may impose the Simplified Municipal 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. Up until 2003, revenues generated were for public safety purposes in the county that imposes the tax. A 2003 amendment to the law included expenditures for transportation purposes. A 2008 amendment to the law included expenditures for public facilities as well.

Distribution

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

Disbursements to Local Governments

County School Facility Occupation Tax

Statutory Reference

55 ILCS 5/5-1006.7

Definition

County governments, except Cook County, are authorized to impose, with voter referendum approval, a countywide tax (in 0.25 percent increments up to 1 percent) 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 motor vehicles, watercraft, aircraft, trailers, and

certain sales of mobile homes) and qualifying food, drugs and medical appliances. Proceeds of the tax are to be used exclusively for school facility purposes.

The tax was enacted in 2007. A 2011 amendment to the law (effective August 23, 2011) mandates imposition of the tax if approved by voters.

Distribution

Collections, minus a 2 percent administrative fee, are deposited into the School Facility Occupation Tax Fund from which money is disbursed to the regional superintendents of schools in counties imposing the tax.

County Flood Prevention Occupation Tax

Statutory reference

70 ILCS 750/25

Definition

The Flood Prevention District Act (enacted in 2009) permits Madison, Monroe and St. Clair Counties to each enact a Flood Prevention District and subsequently adopt a Flood Prevention Occupation Tax of 0.25 percent 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 motor vehicles, watercraft, aircraft, trailers, and certain sales of mobile homes) and qualifying food, drugs and medical appliances. The districts are to apply the revenue from the tax towards the purpose of performing emergency levee repair and flood prevention.

Distribution

Collections, minus a 2 percent administrative fee, are deposited into the Flood Prevention Occupation Tax Fund from which money is disbursed to the counties imposing the tax.

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: Charitable Games Distributions to Municipalities and Counties

2011	Number of Licenses	Allocation	2011	Number of Licenses	Allocation
County					
Cook County	4	1,446.84	Effingham	2	723.42
DuPage County	4	1,446.84	Elburn	1	361.71
Lake County	1	361.71	Elgin	2	723.42
McHenry County	1	361.71	Elk Grove	7	2,531.97
Woodford County	1	361.71	Elmhurst	11	3,978.81
Total County	11	3,978.81	Evanston Finance Director	1	361.71
Municipality			Fairview Hts	1	361.71
Addison	10	3,617.10	Flossmoor	1	361.71
Alsip	3	1,085.13	Forest Park	2	723.42
Alton	2	723.42	Fox Lake	3	1,085.13
Antioch	5	1,808.55	Frankfort	2	723.42
Arlington Heights	26	9,404.46	Franklin Park	1	361.71
Aurora	2	723.42	Freeburg	1	361.71
Aviston	1	361.71	Galesburg	1	361.71
Barrington	1	361.71	Glen Ellyn	1	361.71
Bartlett	3	1,085.13	Glencoe	2	723.42
Batavia	2	723.42	Glendale Heights	1	361.71
Beach Park	1	361.71	Glenview	3	1,085.13
Beecher	1	361.71	Grayslake	1	361.71
Belleville	6	2,170.26	Hanover Park	1	361.71
Bensenville	5	1,808.55	Harrisburg	1	361.71
Bloomington	3	1,085.13	Highland	1	361.71
Blue Island	2	723.42	Highland Park	3	1,085.13
Bolingbrook	5	1,808.55	Hillside	1	361.71
Bradley	1	361.71	Hinsdale	1	361.71
Breese	1	361.71	Hoffman Estates	3	1,085.13
Brookfield	1	361.71	Homewood	1	361.71
Buffalo Grove	7	2,531.97	Hoopeston	1	361.71
Burbank	1	361.71	Huntley	1	361.71
Burr Ridge	1	361.71	Itasca	1	361.71
Cary	1	361.71	Johnsburg	4	1,446.84
Charleston	1	361.71	Joliet	10	3,617.10
Chicago	70	25,319.70	Kankakee	1	361.71
Chicago Heights	1	361.71	Kildeer	1	361.71
Chicago Ridge	1	361.71	Lake Bluff	1	361.71
Collinsville	2	723.42	Lake Villa	1	361.71
Columbia	1	361.71	Lake Zurich	4	1,446.84
Crete	1	361.71	Lakemoor	1	361.71
Crystal Lake	3	1,085.13	Lemont	1	361.71
Danville	3	1,085.13	Lewistown	1	361.71
Decatur	2	723.42	Lexington	1	361.71
Des Plaines	13	4,702.23	Lisle	6	2,170.26
Dolton	3	1,085.13	Lockport	2	723.42
Downers Grove	2	723.42	Lombard	6	2,170.26
Dunlap	1	361.71	Long Grove	1	361.71
East Dundee	7	2,531.97	Loves Park	8	2,893.68
East Peoria	1	361.71	Machesney Park	2	723.42
Edwardsville	2	723.42	Macomb	1	361.71
			Manhattan	1	361.71
			Marengo	1	361.71
			Marseilles	1	361.71
			Maryville	1	361.71
			Mascoutah	1	361.71
			Matteson	2	723.42
			McHenry	2	723.42

Disbursements to Local Governments

Table 72: Charitable Games Distributions to Municipalities and Counties

2011	Number of Licenses	Allocation
Melrose Park		
Comptroller	2	723.42
Midlothian	1	361.71
Mokena	1	361.71
Morton	1	361.71
Mount Prospect	11	3,978.81
Mount Vernon	1	361.71
Mundelein	2	723.42
Murphysboro	1	361.71
Naperville	7	2,531.97
Nashville	1	361.71
New Baden	1	361.71
Niles	3	1,085.13
Northbrook	8	2,893.68
Oak Brook	3	1,085.13
Oak Forest	3	1,085.13
Oak Lawn	2	723.42
O'fallon	1	361.71
Orland Hills	1	361.71
Orland Park	1	361.71
Oswego	3	1,085.13
Ottawa	2	723.42
Palatine	2	723.42
Pecatonica	1	361.71
Pekin	1	361.71
Peoria	1	361.71
Plano	1	361.71
Prospect Hts	2	723.42
Quincy	1	361.71
Radom	1	361.71
River Forest	1	361.71
River Grove	5	1,808.55
Rockford	11	3,978.81
Rolling Meadows	6	2,170.26
Rosemont	2	723.42
Round Lake Beach	2	723.42
Round Lake Hts	1	361.71
Round Lake Park	1	361.71
Round Lake	1	361.71
Rushville	1	361.71
Salem	1	361.71
Sandwich	1	361.71
Schaumburg	5	1,808.55
Schiller Park	4	1,446.84
Shorewood	2	723.42
Skokie	8	2,893.68
Smithton	1	361.71
South Barrington	2	723.42
Sparta	1	361.71
Springfield	3	1,085.13
St Charles	2	723.42
Stickney	4	1,446.84
Streamwood	3	1,085.13
Sugar Grove	3	1,085.13
Summit	1	361.71

2011	Number of Licenses	Allocation
Tinley Park	7	2,531.97
Union	3	1,085.13
Vermont	1	361.71
Villa Park	5	1,808.55
Schaumburg	5	1,808.55
Warrenville	2	723.42
Wauconda	3	1,085.13
West Chicago	4	1,446.84
Wheaton	1	361.71
Wheeling	2	723.42
Willow Springs	1	361.71
Willowbrook	4	1,446.84
Wilmington	1	361.71
Winfield	1	361.71
Winnetka	1	361.71
Wood Dale	2	723.42
Woodridge	5	1,808.55
Total Municipality	506	\$183,025.26
Grand Total	517	\$187,004.07

Disbursements to Local Governments

Table 72: Charitable Games Distributions to Municipalities and Counties

2012	Number of Licenses	Allocation	2012	Number of Licenses	Allocation
County					
Boone County	1	\$323.21	Effingham	2	646.42
Cook County	3	969.63	Elburn	1	323.21
DuPage County	1	323.21	Elgin	3	969.63
Lake County	1	323.21	Elk Grove	10	3,232.10
McHenry County	1	323.21	Elmhurst	20	6,464.20
Woodford County	1	323.21	Evanston	3	969.63
Total County	8	\$2,585.68	Evergreen Park	1	323.21
Municipality			Fairview Hts	1	323.21
Addison	17	\$5,494.57	Flossmoor	1	\$323.21
Alsip	3	969.63	Fox Lake	3	969.63
Alton	1	323.21	Freeburg	1	323.21
Antioch	3	969.63	Galesburg	1	323.21
Arlington Heights	28	9,049.88	Galva	1	323.21
Aroma Park	1	323.21	Glen Ellyn	1	323.21
Aurora	5	1,616.05	Glencoe	1	323.21
Aviston	1	323.21	Glendale Heights	1	323.21
Barrington	2	646.42	Glenview	3	969.63
Bartlett	5	1,616.05	Golf	1	323.21
Bartonville	1	323.21	Hanover Park	1	323.21
Batavia	2	646.42	Harvard	1	323.21
Beach Park	1	323.21	Hecker	1	323.21
Beecher	1	323.21	Highland	2	646.42
Belleville	6	1,939.26	Highland Park	3	969.63
Bensenville	7	2,262.47	Hinsdale	1	323.21
Berwyn	1	323.21	Hoffman Estates	2	646.42
Bethalto	1	323.21	Homewood	3	969.63
Bloomington	4	1,292.84	Hoopeston	1	323.21
Bolingbrook	4	1,292.84	Johnsburg	4	1,292.84
Bradley	1	323.21	Joliet	5	1,616.05
Breese	2	646.42	Kankakee	1	323.21
Bridgeview	1	323.21	LaGrange Park	1	323.21
Brookfield	1	323.21	Lake Bluff	1	323.21
Buffalo Grove	7	2,262.47	Lake Villa	1	323.21
Burbank	1	323.21	Lake Zurich	3	969.63
Burr Ridge	4	1,292.84	Lewistown	1	323.21
Cahokia	1	323.21	Lexington	1	323.21
Carol Stream	1	323.21	Lockport	1	323.21
Cary	1	323.21	Lombard	7	2,262.47
Centralia	1	323.21	Long Grove	1	323.21
Charleston	1	323.21	Loves Park	7	2,262.47
Chicago	55	17,776.55	Macomb	1	323.21
Chicago Heights	1	323.21	Manhattan	1	323.21
Chicago Ridge	1	323.21	Marengo	1	323.21
Coal City	1	323.21	Marseilles	1	323.21
Collinsville	2	646.42	Maryville	1	323.21
Columbia	1	323.21	Mascoutah	1	323.21
Countryside	1	323.21	McHenry	2	646.42
Crystal Lake	2	646.42	Melrose Park	3	969.63
Danville	3	969.63	Midlothian	1	323.21
Decatur	1	323.21	Mokena	1	323.21
Des Plaines	7	2,262.47	Momence	1	323.21
Dolton	2	646.42	Mount Prospect	9	2,908.89
Downers Grove	2	646.42	Mundelein	2	646.42
Dunlap	1	323.21	Murphysboro	1	323.21
Durand	1	323.21	Naperville	2	646.42
East Dundee	2	646.42	Nashville	1	323.21
Edwardsville	2	646.42	New Baden	1	323.21
			New Lenox	1	323.21

Disbursements to Local Governments

Table 72: Charitable Games Distributions to Municipalities and Counties

2012	Number of Licenses	Allocation
Niles	3	969.63
Northbrook	7	2,262.47
Northfield	1	323.21
Northlake	1	323.21
Oak Brook	1	323.21
Oak Lawn	2	646.42
Oakbrook Terrace	2	646.42
Ofallon	1	323.21
Orland Park	1	323.21
Oswego	1	323.21
Ottawa	1	323.21
Palatine	2	646.42
Paris	1	323.21
Pocahontas	1	323.21
Prospect Hts	6	1,939.26
Quincy	1	\$323.21
Radom	1	323.21
River Forest	1	323.21
River Grove	4	1,292.84
Rockdale	1	323.21
Rockford	14	4,524.94
Rolling Meadows	5	1,616.05
Roselle	1	323.21
Rosemont	7	2,262.47
Round Lake Beach	1	323.21
Round Lake Hts	1	323.21
Round Lake Park	1	323.21
Rushville	1	323.21
Schiller Park	6	1,939.26
Schaumburg	2	646.42
Shorewood	2	646.42
Skokie	11	3,555.31
South Barrington	1	323.21
Sparta	1	323.21
Springfield	3	969.63
Stickney	1	323.21
Streamwood	4	1,292.84
Summit	1	323.21
Tinley Park	6	1,939.26
Union	2	\$646.42
Urbana	2	646.42
Valmeyer	1	323.21
Vermont	1	323.21
Villa Park	4	1,292.84
Warrenville	3	969.63
Wauconda	2	646.42
Waukegan	2	646.42
West Chicago	5	1,616.05
Wheeling	16	5,171.36
Willow Springs	1	323.21
Willowbrook	2	646.42
Wilmette	2	646.42
Wilmington	1	323.21
Winfield	1	323.21
Winnetka	1	323.21
Wood Dale	1	323.21
Woodridge	1	323.21
Woodstock	1	323.21

2012	Number of Licenses	Allocation
Total Municipality	493	\$159,342.53
Grand Total	501	\$161,928.21

Disbursements to Local Governments

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

2011	Number of Licenses	Allocation	2011	Number of Licenses	Allocation
County					
Cass County	1	\$1,097.75	Breese	1	1,097.75
Champaign County	1	1,097.75	Bridgeview	4	4,391.00
Clinton County	1	1,097.75	Brocton	1	1,097.75
Coles County	1	1,097.75	Burbank	3	3,293.25
Cook County	5	5,488.75	Cahokia	1	1,097.75
Cumberland County	1	1,097.75	Calumet	1	1,097.75
DeKalb County	1	1,097.75	Canton	3	3,293.25
DuPage County	3	3,293.25	Carbondale	1	1,097.75
Grundy County	1	1,097.75	Carlinville	2	2,195.50
Henderson County	1	1,097.75	Carlyle	2	\$2,195.50
Jersey County	1	1,097.75	Carmi	1	1,097.75
Kane County	2	2,195.50	Carol Stream	1	1,097.75
Kendall County	1	1,097.75	Carpentersville	2	2,195.50
Lake County	4	4,391.00	Carrier Mills	1	1,097.75
LaSalle County	2	2,195.50	Casey	1	1,097.75
Lee County	2	2,195.50	Caseyville	3	3,293.25
Macon County	2	2,195.50	Centralia	5	5,488.75
Macoupin County	2	2,195.50	Champaign	2	2,195.50
Madison County	3	3,293.25	Channahon	1	1,097.75
McHenry County	1	1,097.75	Charleston	3	3,293.25
Monroe County	1	1,097.75	Cherry Valley	2	2,195.50
Perry County	2	2,195.50	Chester	5	5,488.75
Randolph County	1	1,097.75	Chicago	62	68,060.50
Sangamon County	1	1,097.75	Chicago Heights	3	3,293.25
St Clair County	3	3,293.25	Chicago Ridge	2	2,195.50
Tazewell County	2	2,195.50	Chillicothe	2	2,195.50
Union County	1	1,097.75	Chrisman	1	1,097.75
Washington County	1	1,097.75	Christopher	1	1,097.75
Williamson County	3	3,293.25	Cicero	5	5,488.75
Winnebago County	2	2,195.50	Clinton	1	1,097.75
Woodford County	3	3,293.25	Coal	1	1,097.75
Total County	56	\$61,474.00	Collinsville	4	4,391.00
Municipality			Colona	1	1,097.75
Addison	1	\$1,097.75	Columbia	2	2,195.50
Albion	2	2,195.50	Crestwood	1	1,097.75
Alsip	1	1,097.75	Creve Coeur	1	1,097.75
Altamont	1	1,097.75	Crystal Lake	1	1,097.75
Alton	3	3,293.25	Danville	1	1,097.75
Antioch	2	2,195.50	Darien	1	1,097.75
Arlington Heights	1	1,097.75	Decatur	4	4,391.00
Aurora	13	14,270.75	DeKalb	3	3,293.25
Bartlett	1	1,097.75	Des Plaines	4	4,391.00
Bartonville	1	1,097.75	Dixon	1	1,097.75
Batavia	1	1,097.75	Dolton	4	4,391.00
Beach Park	1	1,097.75	Downers Grove	2	2,195.50
Beckemeyer	1	1,097.75	DuBois	1	1,097.75
Beecher	1	1,097.75	Dunlap	1	1,097.75
Belleville	2	2,195.50	DuQuoin	3	3,293.25
Bellwood	1	1,097.75	East Peoria	2	2,195.50
Belvidere	5	5,488.75	Edgewood	1	1,097.75
Benton	1	1,097.75	Edwardsville	2	2,195.50
Berwyn	4	4,391.00	Effingham	7	7,684.25
Bethalto	1	1,097.75	Elburn	1	1,097.75
Bloomington	4	4,391.00	Elgin	6	6,586.50
Blue Island	2	2,195.50	Elk Grove	1	1,097.75
Bolingbrook	4	4,391.00	Elmhurst	2	2,195.50
			Essex	1	1,097.75

Disbursements to Local Governments

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

2011	Number of Licenses	Allocation	2011	Number of Licenses	Allocation
Evergreen Park	3	3,293.25	Lewistown	1	1,097.75
Fairfield	3	3,293.25	Libertyville	1	1,097.75
Fairmont	1	1,097.75	Lincoln	2	2,195.50
Fairview Hts	2	2,195.50	Litchfield	3	3,293.25
Farina	1	1,097.75	Lockport	4	4,391.00
Farmer	1	1,097.75	Lombard	3	3,293.25
Farmington	1	1,097.75	Loves Park	2	2,195.50
Fayetteville	1	1,097.75	Lynwood	1	1,097.75
Flora	5	5,488.75	Lyons	1	1,097.75
Forest Park	2	2,195.50	Macomb	2	2,195.50
Fox Lake	2	2,195.50	Macon	1	1,097.75
Franklin Park	1	1,097.75	Malta	1	1,097.75
Freeburg	1	1,097.75	Manteno	1	1,097.75
Freeport	3	3,293.25	Marion	2	2,195.50
Galesburg	2	2,195.50	Marseilles	2	2,195.50
Gardner	1	1,097.75	Marshall	2	2,195.50
Geneseo	1	1,097.75	Maryville	1	1,097.75
Genoa	1	\$1,097.75	Mascoutah	3	3,293.25
Georgetown	1	1,097.75	Matteson	1	1,097.75
Germantown	3	3,293.25	Mattoon	4	4,391.00
Gilberts	1	1,097.75	Mazon	1	1,097.75
Glendale Heights	2	2,195.50	McHenry	1	1,097.75
Glenview	1	1,097.75	Mendota	2	2,195.50
Godfrey	1	1,097.75	Metropolis	2	2,195.50
Granite City	7	7,684.25	Midlothian	3	\$3,293.25
Grayville	1	1,097.75	Milan	2	2,195.50
Greenup	2	2,195.50	Millstadt	4	4,391.00
Gurnee	1	1,097.75	Moline	6	6,586.50
Hamilton	1	1,097.75	Monee	1	1,097.75
Hanna City	1	1,097.75	Monmouth	2	2,195.50
Harrisburg	3	3,293.25	Montgomery	1	1,097.75
Harvard	1	1,097.75	Morris	3	3,293.25
Harwood Heights	1	1,097.75	Morton Grove	1	1,097.75
Hecker	1	1,097.75	Mount Carmel	6	6,586.50
Herrin	5	5,488.75	Mount Morris	1	1,097.75
Highland	1	1,097.75	Mount Prospect	1	1,097.75
Homer Glen	1	1,097.75	Mount Vernon	3	3,293.25
Hometown	2	2,195.50	Mount Zion	10	10,977.50
Hoopston	1	1,097.75	Mundelein	1	1,097.75
Huntley	1	1,097.75	Murphysboro	3	3,293.25
Itasca	1	1,097.75	Naperville	1	1,097.75
Jacksonville	6	6,586.50	Neoga	1	1,097.75
Jerseyville	1	1,097.75	New Baden	1	1,097.75
Johnsburg	1	1,097.75	New Lenox	1	1,097.75
Joliet	17	18,661.75	Newark	1	1,097.75
Kankakee	2	2,195.50	Newman	1	1,097.75
Kaskaskia	1	1,097.75	Niles	1	1,097.75
Kewanee	2	2,195.50	Normal	1	1,097.75
Kincaid	2	2,195.50	Norridge	1	1,097.75
Lacon	1	1,097.75	North Aurora	1	1,097.75
LaGrange Park	2	2,195.50	North Riverside	1	1,097.75
Lake In The Hills	2	2,195.50	Northlake	1	1,097.75
Lake Villa	1	1,097.75	Oak Forest	2	2,195.50
Lake Zurich	1	1,097.75	Oak Lawn	6	6,586.50
Lansing	1	1,097.75	Oak Park	1	1,097.75
LaSalle	4	4,391.00	Ofallon	3	3,293.25
Lawrenceville	3	3,293.25	Oglesby	1	1,097.75
Lemont	1	1,097.75	Okawville	1	1,097.75

Disbursements to Local Governments

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

2011	Number of Licenses	Allocation
Olney	4	4,391.00
Oregon	1	1,097.75
Orient	1	1,097.75
Orland Park	2	2,195.50
Oswego	1	1,097.75
Ottawa	4	4,391.00
Palestine	2	2,195.50
Palos Hills	1	1,097.75
Pana	5	5,488.75
Paris	3	3,293.25
Pekin	4	4,391.00
Peoria	11	12,075.25
Peoria Heights	1	1,097.75
Peotone	2	2,195.50
Peru	3	3,293.25
Pinckneyville	1	1,097.75
Plainfield	1	1,097.75
Plano	1	1,097.75
Pontiac	2	2,195.50
Pontoon Beach	1	1,097.75
Princeton	2	2,195.50
Quincy	1	1,097.75
Rantoul	2	2,195.50
Red Bud	1	1,097.75
River Grove	1	1,097.75
Riverton	1	1,097.75
Robinson	3	3,293.25
Rochelle	2	2,195.50
Rock Falls	3	3,293.25
Rock Island	6	6,586.50
Rockdale	2	2,195.50
Rockford	33	36,225.75
Rockton	1	1,097.75
Rolling Meadows	2	2,195.50
Roscoe	1	1,097.75
Roselle	1	1,097.75
Round Lake Park	1	1,097.75
Round Lake	1	1,097.75
Salem	2	2,195.50
Sandwich	1	1,097.75
Sauk	1	1,097.75
Savanna	2	2,195.50
Savoy	1	1,097.75
Schaumburg	2	2,195.50
Schiller Park	1	1,097.75
Shelbyville	2	2,195.50
Sims	1	1,097.75
Skokie	1	1,097.75
Smithton	1	1,097.75
South Beloit	2	2,195.50
South Elgin	1	1,097.75
South Roxana	1	1,097.75
Sparta	2	2,195.50
Springfield	10	10,977.50

2011	Number of Licenses	Allocation
St Jacob	1	1,097.75
Staunton	2	2,195.50
Steeleville	1	1,097.75
Steger	2	2,195.50
Sterling	2	2,195.50
Stickney	1	1,097.75
Streamwood	1	1,097.75
Streator	5	5,488.75
Sugar Grove	1	1,097.75
Sullivan	3	3,293.25
Summit	3	3,293.25
Swansea	2	2,195.50
Sycamore	3	3,293.25
Taylorville	2	2,195.50
Teutopolis	1	\$1,097.75
Tilton	1	1,097.75
Tinley Park	5	5,488.75
Toledo	1	1,097.75
Troy	1	1,097.75
Tuscola	1	1,097.75
Union	1	1,097.75
Urbana	2	2,195.50
Vandalia	3	3,293.25
Villa Grove	1	1,097.75
Villa Park	1	1,097.75
Virden	1	1,097.75
Warrenville	1	1,097.75
Washburn	1	1,097.75
Waterloo	3	3,293.25
Wauconda	2	2,195.50
West Chicago	1	1,097.75
West Dundee	1	1,097.75
West Frankfort	3	3,293.25
Westville	1	1,097.75
Wheeling	1	1,097.75
Will County	7	7,684.25
Wilmette	1	1,097.75
Wilmington	2	2,195.50
Winthrop Harbor	1	1,097.75
Wood Dale	2	2,195.50
Wood River	2	2,195.50
Woodridge	1	1,097.75
Woodstock	4	4,391.00
Worth	1	1,097.75
Wyanet	1	1,097.75
Yorkville	2	2,195.50
Zeigler	1	1,097.75
Zion	1	1,097.75
Total Municipality	714	\$783,793.50
Grand Total	770	\$845,267.50

Disbursements to Local Governments

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

2012	Number of Licenses	Allocation	2012	Number of Licenses	Allocation
County			County		
Cass County	1	1,077.38	Blue Island	2	2,154.76
Champaign County	1	1,077.38	Bolingbrook	4	4,309.52
Clinton County	2	2,154.76	Breese	1	1,077.38
Coles County	1	1,077.38	Bridgeport	1	1,077.38
Cook County	6	6,464.28	Bridgeview	3	3,232.14
Cumberland County	1	1,077.38	Brocton	1	1,077.38
DeKalb County	1	1,077.38	Brookfield	3	3,232.14
DuPage County	3	3,232.14	Burbank	2	2,154.76
Henderson County	1	1,077.38	Cahokia	1	1,077.38
Jersey County	1	1,077.38	Cairo	2	2,154.76
Kane County	2	2,154.76	Calumet	2	2,154.76
Kendall County	1	1,077.38	Canton	3	3,232.14
Lake County	4	4,309.52	Carbondale	1	1,077.38
LaSalle County	2	2,154.76	Carlinville	2	2,154.76
Lee County	2	2,154.76	Carlyle	2	2,154.76
Macon County	2	2,154.76	Carmi	1	1,077.38
Macoupin County	1	1,077.38	Carol Stream	1	1,077.38
Madison County	3	3,232.14	Carpentersville	2	2,154.76
McHenry County	1	1,077.38	Carrier Mills	1	1,077.38
Monroe County	1	1,077.38	Casey	1	1,077.38
Randolph County	1	1,077.38	Caseyville	3	3,232.14
St Clair County	2	2,154.76	Centralia	5	5,386.90
Sangamon County	1	1,077.38	Champaign	2	2,154.76
Tazewell County	2	2,154.76	Charleston	3	3,232.14
Union County	1	1,077.38	Cherry Valley	2	2,154.76
Williamson County	3	3,232.14	Chester	5	5,386.90
Winnebago County	2	2,154.76	Chicago	57	61,410.66
Woodford County	3	3,232.14	Chicago Heights	3	3,232.14
Total County	52	\$56,023.76	Chicago Ridge	3	3,232.14
Municipality			Chillicothe	2	2,154.76
Addison	4	4,309.52	Chrisman	1	1,077.38
Albion	2	2,154.76	Christopher	1	1,077.38
Algonquin	1	1,077.38	Cicero Town	4	4,309.52
Alsip	1	1,077.38	Clinton	1	1,077.38
Altamont	1	1,077.38	Coal	1	1,077.38
Alton	4	4,309.52	Collinsville	4	4,309.52
Antioch	2	2,154.76	Colona	1	1,077.38
Arlington Heights	1	1,077.38	Columbia	2	2,154.76
Aurora	10	10,773.80	Crest Hill	1	1,077.38
Bartlett	1	1,077.38	Crestwood	1	1,077.38
Bartonville	1	1,077.38	Creve Coeur	1	1,077.38
Batavia	1	1,077.38	Danville	2	2,154.76
Beach Park	1	1,077.38	Darien	1	1,077.38
Beckemeyer	1	1,077.38	Decatur	4	4,309.52
Beecher	1	1,077.38	DeKalb	3	3,232.14
Belleville	3	3,232.14	Des Plaines	3	3,232.14
Bellwood	1	1,077.38	Dixon	1	1,077.38
Belvidere	4	4,309.52	Dolton	2	2,154.76
Bensenville	2	2,154.76	Downers Grove	2	2,154.76
Benton	1	1,077.38	DuBois	1	1,077.38
Berwyn	4	4,309.52	Dunlap	1	1,077.38
Bethalto	1	1,077.38	DuQuoin	2	2,154.76
Bloomington	4	4,309.52	East Alton	1	1,077.38
			East Peoria	2	2,154.76
			Edgewood	1	1,077.38

Disbursements to Local Governments

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

2012	Number of Licenses	Allocation	2012	Number of Licenses	Allocation
Edwardsville	2	2,154.76	Kewanee	2	2,154.76
Effingham	7	7,541.66	Kincaid	2	2,154.76
Elburn	1	1,077.38	Lacon	1	1,077.38
Elgin	6	6,464.28	LaGrange	2	2,154.76
Elk Grove	1	1,077.38	Lake In The Hills	2	2,154.76
Elmhurst	2	2,154.76	Lake Villa	1	1,077.38
Essex	1	1,077.38	Lake Zurich	1	1,077.38
Evergreen Park	3	3,232.14	Lansing	1	1,077.38
Fairfield	3	3,232.14	LaSalle	3	3,232.14
Fairmont	1	1,077.38	Lawrenceville	3	3,232.14
Fairview Hts	2	2,154.76	Lemont	1	1,077.38
Farina	1	1,077.38	Lewistown	1	1,077.38
Farmer	1	1,077.38	Libertyville	1	1,077.38
Farmington	1	1,077.38	Lincoln	2	2,154.76
Fayetteville	1	1,077.38	Litchfield	2	2,154.76
Flora	5	5,386.90	Lockport	3	3,232.14
Forest Park	1	1,077.38	Lombard	2	2,154.76
Fox Lake	2	2,154.76	Loves Park	2	2,154.76
Franklin Park	1	1,077.38	Lynwood	2	2,154.76
Freeburg	1	1,077.38	Lyons	1	1,077.38
Freeport	3	3,232.14	Machesney Park	1	1,077.38
Galesburg	3	3,232.14	Macomb	2	2,154.76
Gardner	1	1,077.38	Macon	1	1,077.38
Geneseo	1	1,077.38	Malta	1	1,077.38
Genoa	1	1,077.38	Manteno	1	1,077.38
Georgetown	1	1,077.38	Marion	1	1,077.38
Germantown	3	3,232.14	Marseilles	2	2,154.76
Gilberts	1	1,077.38	Marshall	2	2,154.76
Glendale Heights	2	2,154.76	Martinsville	1	1,077.38
Glenview	1	1,077.38	Maryville	2	2,154.76
Godfrey	1	1,077.38	Mascoutah	3	3,232.14
Granite City	5	5,386.90	Matteson	2	2,154.76
Grayville	1	1,077.38	Mattoon	4	4,309.52
Greenup	2	2,154.76	Mazon	1	1,077.38
Grundy County	1	1,077.38	McHenry	1	1,077.38
Gurnee	1	1,077.38	Mendota	2	2,154.76
Hamilton	1	1,077.38	Metropolis	1	1,077.38
Hanna City	1	1,077.38	Midlothian	2	2,154.76
Harrisburg	3	3,232.14	Milan	2	2,154.76
Harvard	1	1,077.38	Millstadt	4	4,309.52
Harwood Heights	1	1,077.38	Moline	8	8,619.04
Hecker	1	1,077.38	Monee	1	1,077.38
Herrin	5	5,386.90	Monmouth	2	2,154.76
Highland	1	1,077.38	Montgomery	1	1,077.38
Hometown	2	2,154.76	Morris	3	3,232.14
Hoopeston	1	1,077.38	Morton Grove	1	1,077.38
Huntley	1	1,077.38	Mount Carmel	4	4,309.52
Itasca	1	1,077.38	Mount Morris	1	1,077.38
Jacksonville	5	5,386.90	Mount Olive	1	1,077.38
Jerseyville	1	1,077.38	Mount Prospect	1	1,077.38
Johnsburg	1	1,077.38	Mount Vernon	5	5,386.90
Joliet	16	17,238.08	Mount Zion	12	12,928.56
Kankakee	1	1,077.38	Mundelein	1	1,077.38
Kaskaskia	1	1,077.38	Murphysboro	3	3,232.14
			Naperville	1	1,077.38

Disbursements to Local Governments

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

2012	Number of Licenses	Allocation	2012	Number of Licenses	Allocation
Nashville	1	1,077.38	Round Lake	1	1,077.38
Neoga	1	1,077.38	Salem	1	1,077.38
New Baden	1	1,077.38	Sandwich	1	1,077.38
New Lenox	1	1,077.38	Sauk	1	1,077.38
Newark	1	1,077.38	Savanna	2	2,154.76
Newman	1	1,077.38	Savoy	1	1,077.38
Niles	1	1,077.38	Schaumburg	1	1,077.38
Normal Town	1	1,077.38	Schiller Park	1	1,077.38
Norridge	2	2,154.76	Shelbyville	2	2,154.76
North Aurora	1	1,077.38	Sims	1	1,077.38
North Riverside	2	2,154.76	Skokie	1	1,077.38
Northlake	1	1,077.38	Smithton	1	1,077.38
Oak Forest	2	2,154.76	South Beloit	2	2,154.76
Oak Lawn	5	5,386.90	South Elgin	1	1,077.38
Oak Park	1	1,077.38	South Holland	1	1,077.38
Ofallon	3	3,232.14	South Roxana	1	1,077.38
Okawville	1	1,077.38	Sparta	2	2,154.76
Olney	4	4,309.52	Springfield	7	7,541.66
Oregon	1	1,077.38	St Charles	2	2,154.76
Orient	1	1,077.38	St Francisville	1	1,077.38
Orland Park	2	2,154.76	St Jacob	1	1,077.38
Oswego	2	2,154.76	St Johns	2	2,154.76
Ottawa	4	4,309.52	Staunton	2	2,154.76
Palestine	3	3,232.14	Steeleville	1	1,077.38
Palos Heights	1	1,077.38	Steger	2	2,154.76
Palos Hills	2	2,154.76	Sterling	2	2,154.76
Pana	4	4,309.52	Stickney	1	1,077.38
Paris	3	3,232.14	Streamwood	1	1,077.38
Pekin	3	3,232.14	Streator	5	5,386.90
Peoria	13	14,005.94	Sugar Grove	1	1,077.38
Peoria Heights	1	1,077.38	Sullivan	3	3,232.14
Peotone	2	2,154.76	Summit	2	2,154.76
Peru	3	3,232.14	Swansea	2	2,154.76
Pinckneyville	1	1,077.38	Sycamore	3	3,232.14
Plainfield	1	1,077.38	Taylorville	3	3,232.14
Plano	1	1,077.38	Teutopolis	1	1,077.38
Pontiac	2	2,154.76	Tilton	1	1,077.38
Pontoon Beach	1	1,077.38	Tinley Park	4	4,309.52
Princeton	2	2,154.76	Toledo	1	1,077.38
Princeville	1	1,077.38	Troy	1	1,077.38
Quincy	1	1,077.38	Tuscola	1	1,077.38
Rantoul	2	2,154.76	Urbana	2	2,154.76
River Grove	1	1,077.38	Vandalia	4	4,309.52
Riverton	1	1,077.38	Villa Grove	1	1,077.38
Robinson	3	3,232.14	Villa Park	1	1,077.38
Rochelle	2	2,154.76	Virden	1	1,077.38
Rock Falls	2	2,154.76	Warrenville	1	1,077.38
Rock Island	5	5,386.90	Waterloo	3	3,232.14
Rockdale	2	2,154.76	Wateka	1	1,077.38
Rockford	32	34,476.16	Wauconda	2	2,154.76
Rockton	1	1,077.38	West Chicago	1	1,077.38
Rolling Meadows	2	2,154.76	West Dundee	1	1,077.38
Roscoe	1	1,077.38	West Frankfort	3	3,232.14
Roselle	1	1,077.38	Westville	1	1,077.38
Round Lake Park	1	1,077.38			

Disbursements to Local Governments

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

2012	Number of Licenses	Allocation
Wheeling	1	1,077.38
Will County	6	6,464.28
Wilmette	1	1,077.38
Wilmington	2	2,154.76
Winthrop Harbor	1	1,077.38
Wood Dale	2	2,154.76
Wood River	2	2,154.76
Woodridge	1	1,077.38
Woodstock	4	4,309.52
Worth	1	1,077.38
Wyanet	1	1,077.38
Yorkville	1	1,077.38
Zeigler	1	1,077.38
Total Municipality	706	\$760,630.28
Grand Total	758	\$816,654.04

Disbursements to Local Governments

Fund Transfers to Local Governments

Statutory Reference

State and Local Sales Tax Reform Fund 30 ILCS 105/6z-17; Local Government Distributive Fund 30 ILCS 115/1; Income Taxes, 35 ILCS 5/901(b); Use Tax, 35 ILCS 105/9 and 35 ILCS 110/9; Public Transportation Fund, 70 ILCS 3615/4.09; Downstate Public Transportation, 30 ILCS 740/2-3(a).

Population-based disbursements

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

Income Taxes

Prior to February 1, 2011, one-tenth of the net collections (gross collections minus refunds) is transferred from the General Revenue Fund to the Local Government Distributive Fund (LGDF) and is distributed to municipal and county governments in proportion to their population as compared to the total state population.

Beginning February 1, 2011, 6 percent of the individual income tax net collections and 6.86 percent of the corporate income tax net collections are transferred from the General Revenue Fund to the LGDF and are 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-January 31, 2011	1/10 (10 percent)
February 1, 2011	6 percent of individual income tax collections; 6.86 percent of corporate income tax collections

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.

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 Madison County Mass Transit District (subject to appropriation to the Department of Transportation)
- \$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.

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

FY 2011

Distributions to Local Governments

Distribution	Payment	Percent of Total
Income Tax		
Counties	\$ 131,386,617.20	11.36%
Municipalities	<u>881,541,091.23</u>	76.21%
Subtotal	\$ 1,012,927,708.43	87.57%

Local Use Tax

Counties	\$ 23,980,933.35	2.07%
Municipalities*	<u>119,826,049.65</u>	10.36%
Subtotal	\$ 143,806,983.00	12.43%
TOTAL	\$ 1,156,734,691.43	100.00%

The total amount distributed is \$92.22 per capita.

*Figure does not include the 20 percent distribution to Chicago of \$52,336,306.

FY 2012

Distributions to Local Governments

Distribution	Payment	Percent of Total
Income Tax		
Counties	\$ 145,373,868.51	11.69%
Municipalities	<u>949,886,076.56</u>	76.41%
Subtotal	\$ 1,095,259,945.07	88.10%

Local Use Tax

Counties	\$ 24,855,544.01	2.00%
Municipalities*	<u>123,066,124.14</u>	9.90%
Subtotal	\$ <u>147,921,668.15</u>	11.90%
Total	\$ 1,243,181,613.22	100.00%

The total amount distributed is \$99.96 per capita.

*Figure does not include the 20 percent distribution to Chicago of \$53,522,095.

Disbursements to Local Governments

Sales Tax Transfers for Local Transportation

Public Transportation Fund and, Downstate Public Transportation Fund

The Public Transportation Fund, which receives General Revenue Funds that are then distributed to the Regional Transportation Authority, became effective in 1974.

As of 2009

- The Public Transportation Fund receives monthly an amount equal to
 - 30 percent of the net revenue realized from
 - the proceeds of the 1.25 percent RTA tax on qualifying food, drugs, and medical appliances in Cook County,
 - the proceeds of the 1% tax on general merchandise in Cook County, and
 - two-thirds of the proceeds of the 0.75 percent tax imposed by the Authority in DuPage, Kane, Lake, McHenry, and Will Counties;

Plus

- 30 percent of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund

Plus

- 30 percent of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of the supplemental real estate transfer tax imposed by the City of Chicago

The Downstate Public Transportation Fund, established in 1974, funds public transportation in parts of the state not served by the RTA. It receives 3/32 of net revenue from the State's share of sales tax (5 percent) generated within

- the boundaries of any participant under the downstate Public Transportation Act (other than any Metro-East participant) , and
- Monroe, St. Clair, and Madison Counties.

Pursuant to P.A. 97-641, this amount is not to exceed \$169 million in fiscal year 2012.

The Madison County Mass Transit District, subject to appropriation to the Department of Transportation, receives 0.6 percent of the 20 percent local share of the State's use taxes.

Table 76: Sales Tax Transfers for Local Transportation

2010 Sales Tax Transfers for Local Transportation

<u>Fund</u>	<u>Payment</u>	<u>Percent</u>
Public Transportation	281,395,131	65%
Downstate Public Transportation*	153,136,544	35%
Total	434,531,675	100%

2011 Sales Tax Transfers for Local Transportation

<u>Fund</u>	<u>Payment</u>	<u>Percent</u>
Public Transportation	298,198,581	64%
Downstate Public Transportation*	170,957,242	36%
Total	469,155,823	100%

2012 Sales Tax Transfers for Local Transportation

<u>Fund</u>	<u>Payment</u>	<u>Percent</u>
Public Transportation	312,689,337	65%
Downstate Public Transportation*	171,800,549	35%
Total	484,489,886	100%

*includes 0.6% from State and Local Sales Tax Reform Fund

Disbursements to Local Governments

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

FY 2011 County	Unincorporated			Incorporated			Total for County
	Income Tax	Local Use Tax	Total	Income Tax	Local Use Tax	Total	
Adams	\$1,625,849.71	\$296,481.84	\$1,922,331.55	\$3,698,675.70	\$674,942.49	\$4,373,618.19	\$6,295,949.74
Alexander	268,421.80	49,008.69	317,430.49	472,359.89	85,902.23	558,262.12	875,692.61
Bond	575,439.98	105,074.71	680,514.69	802,270.24	146,367.50	948,637.74	1,629,152.43
Boone	1,501,944.76	274,061.16	1,776,005.92	2,300,115.76	420,963.74	2,721,079.50	4,497,085.42
Brown	319,682.08	58,366.92	378,049.00	222,943.43	40,652.85	263,596.28	641,645.28
Bureau	728,735.60	132,891.47	861,627.07	2,040,445.64	372,343.73	2,412,789.37	3,274,416.44
Calhoun	260,492.60	47,531.28	308,023.88	136,530.34	24,921.34	161,451.68	469,475.56
Carroll	526,235.97	95,918.57	622,154.54	768,100.67	140,022.41	908,123.08	1,530,277.62
Cass	289,627.87	52,832.58	342,460.45	779,454.47	142,251.12	921,705.59	1,264,166.04
Champaign	2,532,681.34	462,144.65	2,994,825.99	12,409,409.74	2,266,729.17	14,676,138.91	17,670,964.90
Christian	820,893.20	149,757.11	970,650.31	1,937,778.56	353,551.24	2,291,329.80	3,261,980.11
Clark	652,362.64	118,943.66	771,306.30	671,720.40	122,549.63	794,270.03	1,565,576.33
Clay	506,574.06	92,341.62	598,915.68	625,922.55	114,174.83	740,097.38	1,339,013.06
Clinton	1,048,511.80	191,384.25	1,239,896.05	1,741,399.46	318,183.98	2,059,583.44	3,299,479.49
Coles	870,177.61	158,785.59	1,028,963.20	3,287,770.14	600,125.94	3,887,896.08	4,916,859.28
Cook	7,942,996.90	1,450,189.59	9,393,186.49	413,752,589.47	34,450,073.61	448,202,663.08	457,595,849.57
Crawford	735,912.35	134,045.32	869,957.67	857,328.46	156,573.55	1,013,902.01	1,883,859.68
Cumberland	504,742.72	92,101.15	596,843.87	372,744.26	67,988.02	440,732.28	1,037,576.15
DeKalb	1,213,285.30	221,527.62	1,434,812.92	6,775,553.87	1,236,961.23	8,012,515.10	9,447,328.02
DeWitt	403,664.79	73,707.25	477,372.04	906,622.49	165,356.22	1,071,978.71	1,549,350.75
Douglas	485,190.66	88,534.76	573,725.42	1,070,800.76	195,426.17	1,266,226.93	1,839,952.35
DuPage	7,762,918.60	1,416,277.59	9,179,196.19	64,830,615.82	11,828,361.85	76,658,977.67	85,838,173.86
Edgar	550,625.69	100,322.83	650,948.52	981,263.16	179,000.64	1,160,263.80	1,811,212.32
Edwards	225,521.48	41,118.24	266,639.72	317,329.07	57,894.74	375,223.81	641,863.53
Effingham	1,159,166.79	211,577.65	1,370,744.44	1,516,268.28	276,652.04	1,792,920.32	3,163,664.76
Fayette	825,928.66	150,795.96	976,724.62	878,537.52	160,316.29	1,038,853.81	2,015,578.43
Ford	283,763.46	51,772.66	335,536.12	827,315.37	150,953.11	978,268.48	1,313,804.60
Franklin	956,385.75	174,678.42	1,131,064.17	2,095,521.43	382,361.30	2,477,882.73	3,608,946.90
Fulton	755,438.36	137,877.70	893,316.06	2,224,331.71	405,655.31	2,629,987.02	3,523,303.08
Gallatin	171,882.64	31,293.08	203,175.72	326,276.67	59,442.05	385,718.72	588,894.44
Greene	387,831.74	70,749.97	458,581.71	759,584.17	138,462.69	898,046.86	1,356,628.57
Grundy	874,873.73	159,843.36	1,034,717.09	2,665,289.23	487,224.67	3,152,513.90	4,187,230.99
Hamilton	379,265.07	69,192.72	448,457.79	292,942.09	53,443.61	346,385.70	794,843.49
Hancock	520,524.00	94,939.11	615,463.11	1,044,877.68	190,521.17	1,235,398.85	1,850,861.96
Hardin	223,815.84	40,773.09	264,588.93	148,135.39	27,006.59	175,141.98	439,730.91
Henderson	308,885.64	56,279.95	365,165.59	327,175.87	59,615.31	386,791.18	751,956.77
Henry	1,179,025.55	215,067.99	1,394,093.54	2,801,775.82	511,271.83	3,313,047.65	4,707,141.19
Iroquois	907,998.62	165,509.05	1,073,507.67	1,529,126.17	278,909.91	1,808,036.08	2,881,543.75
Jackson	1,546,910.93	282,493.33	1,829,404.26	3,120,199.72	569,295.71	3,689,495.43	5,518,899.69
Jasper	476,840.22	86,984.69	563,824.91	310,662.60	56,640.20	367,302.80	931,127.71
Jefferson	1,401,797.24	255,807.83	1,657,605.07	1,717,918.38	313,256.60	2,031,174.98	3,688,780.05
Jersey	916,773.30	167,440.93	1,084,214.23	783,073.29	143,025.66	926,098.95	2,010,313.18
Jo Daviess	844,792.26	154,321.60	999,113.86	898,006.46	163,796.07	1,061,802.53	2,060,916.39
Johnson	763,630.91	139,245.94	902,876.85	240,203.80	43,881.74	284,085.54	1,186,962.39
Kane	3,886,620.73	711,539.94	4,598,160.67	32,850,826.94	6,002,378.59	38,853,205.53	43,451,366.20
Kankakee	2,202,136.55	401,971.79	2,604,108.34	6,398,049.47	1,168,180.48	7,566,229.95	10,170,338.29
Kendall	1,788,491.01	326,852.35	2,115,343.36	6,840,508.36	1,248,758.82	8,089,267.18	10,204,610.54
Knox	747,927.53	136,390.57	884,318.10	3,594,714.88	655,500.57	4,250,215.45	5,134,533.55
Lake	6,393,747.60	1,166,921.53	7,560,669.13	47,863,355.82	8,736,227.43	56,599,583.25	64,160,252.38
LaSalle	2,459,212.91	448,904.06	2,908,116.97	6,273,475.43	1,145,161.38	7,418,636.81	10,326,753.78
Lawrence	518,388.55	94,598.61	612,987.16	821,504.12	149,844.19	971,348.31	1,584,335.47
Lee	998,559.91	182,335.36	1,180,895.27	1,817,221.42	331,503.89	2,148,725.31	3,329,620.58

Disbursements to Local Governments

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

FY 2011 County	Unincorporated			Incorporated			Total for County
	Income Tax	Local Use Tax	Total	Income Tax	Local Use Tax	Total	
Livingston	\$975,710.49	\$178,003.15	\$1,153,713.64	\$2,118,271.96	\$386,463.82	\$2,504,735.78	\$3,658,449.42
Logan	753,698.83	137,612.27	891,311.10	1,676,040.86	305,608.36	1,981,649.22	2,872,960.32
Macon	1,172,152.14	213,855.81	1,386,007.95	7,822,667.05	1,426,624.50	9,249,291.55	10,635,299.50
Macoupin	1,262,337.44	230,210.52	1,492,547.96	2,584,596.92	471,479.93	3,056,076.85	4,548,624.81
Madison	4,225,765.59	771,763.67	4,997,529.26	16,809,326.26	3,066,864.03	19,876,190.29	24,873,719.55
Marion	1,104,576.66	201,623.28	1,306,199.94	2,137,485.33	389,558.77	2,527,044.10	3,833,244.04
Marshall	364,611.89	66,469.48	431,081.37	661,348.45	120,646.53	781,994.98	1,213,076.35
Mason	486,213.72	88,613.60	574,827.32	757,952.15	138,154.57	896,106.72	1,470,934.04
Massac	565,456.33	103,255.84	668,712.17	620,017.61	113,132.71	733,150.32	1,401,862.49
McDonough	542,957.05	98,978.25	641,935.30	2,132,555.92	388,909.65	2,521,465.57	3,163,400.87
McHenry	5,114,954.17	933,402.73	6,048,356.90	19,065,591.68	3,479,057.03	22,544,648.71	28,593,005.61
McLean	1,574,693.63	287,196.25	1,861,889.88	11,423,320.44	2,085,463.84	13,508,784.28	15,370,674.16
Menard	520,943.79	95,116.91	616,060.70	455,355.28	83,089.74	538,445.02	1,154,505.72
Mercer	595,691.61	108,623.65	704,315.26	725,303.98	132,336.04	857,640.02	1,561,955.28
Monroe	793,997.22	145,195.85	939,193.07	1,692,896.93	308,874.14	2,001,771.07	2,940,964.14
Montgomery	773,459.60	140,672.68	914,132.28	1,622,626.89	296,456.38	1,919,083.27	2,833,215.55
Morgan	632,907.41	115,456.19	748,363.60	2,219,937.90	404,937.64	2,624,875.54	3,373,239.14
Moultrie	447,270.77	81,710.78	528,981.55	671,692.14	122,598.79	794,290.93	1,323,272.48
Ogle	1,778,117.01	324,571.97	2,102,688.98	2,351,335.08	429,136.61	2,780,471.69	4,883,160.67
Peoria	2,850,328.86	520,261.47	3,370,590.33	12,108,463.93	2,208,430.05	14,316,893.98	17,687,484.31
Perry	699,826.21	127,644.29	827,470.50	1,099,069.34	200,482.14	1,299,551.48	2,127,021.98
Piatt	401,137.11	73,239.73	474,376.84	879,214.59	160,481.17	1,039,695.76	1,514,072.60
Pike	462,365.61	84,302.74	546,668.35	889,039.25	162,120.13	1,051,159.38	1,597,827.73
Pope	276,955.68	50,574.68	327,530.36	67,981.56	12,383.54	80,365.10	407,895.46
Pulaski	258,730.17	47,158.03	305,888.20	307,965.70	56,017.46	363,983.16	669,871.36
Putnam	204,532.12	37,298.99	241,831.11	270,226.32	49,322.22	319,548.54	561,379.65
Randolph	776,271.14	141,573.38	917,844.52	1,867,835.64	340,859.43	2,208,695.07	3,126,539.59
Richland	475,388.35	86,710.26	562,098.61	786,136.88	143,519.55	929,656.43	1,491,755.04
Rock Island	1,519,935.29	276,983.99	1,796,919.28	10,172,020.56	1,856,179.53	12,028,200.09	13,825,119.37
Saline	693,997.60	126,592.13	820,589.73	1,382,632.76	252,000.56	1,634,633.32	2,455,223.05
Sangamon	2,874,567.22	523,994.88	3,398,562.10	12,500,854.85	2,281,955.89	14,782,810.74	18,181,372.84
Schuyler	279,800.35	51,139.77	330,940.12	283,684.67	51,760.77	335,445.44	666,385.56
Scott	169,219.11	30,885.83	200,104.94	262,060.77	47,780.46	309,841.23	509,946.17
Shelby	817,051.13	149,076.54	966,127.67	967,426.13	176,461.63	1,143,887.76	2,110,015.43
St Clair	4,438,580.38	809,538.03	5,248,118.41	17,153,118.56	3,129,276.72	20,282,395.28	25,530,513.69
Stark	193,482.97	35,265.52	228,748.49	298,944.82	54,528.22	353,473.04	582,221.53
Stephenson	1,162,951.92	212,100.87	1,375,052.79	2,654,092.83	484,207.63	3,138,300.46	4,513,353.25
Tazewell	1,951,624.16	356,277.06	2,307,901.22	8,387,490.71	1,531,138.29	9,918,629.00	12,226,530.22
Union	698,097.47	127,452.37	825,549.84	727,449.29	132,594.62	860,043.91	1,685,593.75
Vermilion	1,813,334.21	330,803.54	2,144,137.75	4,727,165.16	862,291.83	5,589,456.99	7,733,594.74
Wabash	301,770.04	55,033.87	356,803.91	702,529.26	128,038.82	830,568.08	1,187,371.99
Warren	484,872.39	88,378.90	573,251.29	971,947.42	177,265.62	1,149,213.04	1,722,464.33
Washington	537,149.56	97,978.12	635,127.68	643,130.03	117,320.84	760,450.87	1,395,578.55
Wayne	699,267.00	127,610.38	826,877.38	637,665.49	116,284.31	753,949.80	1,580,827.18
White	451,330.37	82,261.72	533,592.09	744,727.21	135,861.55	880,588.76	1,414,180.85
Whiteside	1,640,814.45	299,201.21	1,940,015.66	3,082,376.89	562,289.61	3,644,666.50	5,584,682.16
Will	6,916,688.92	1,265,893.31	8,182,582.23	43,740,818.83	7,984,781.86	51,725,600.69	59,908,182.92
Williamson	1,483,582.47	271,131.79	1,754,714.26	3,406,381.27	622,042.06	4,028,423.33	5,783,137.59
Winnebago	4,787,579.42	873,361.64	5,660,941.06	17,794,705.23	3,248,957.77	21,043,663.00	26,704,604.06
Woodford	1,146,765.16	209,367.74	1,356,132.90	1,748,990.01	319,416.85	2,068,406.86	3,424,539.76
Total	\$131,386,617.20	\$23,980,933.35	\$155,367,550.55	\$881,541,091.23	\$119,826,049.65	\$1,001,367,140.88	\$1,156,734,691.43

Disbursements to Local Governments

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

FY 2012 County	Unincorporated			Incorporated			Total for County
	Income Tax	Local Use Tax	Total	Income Tax	Local Use Tax	Total	
Adams	\$1,692,831.58	\$289,435.07	\$1,982,266.65	\$4,035,272.76	\$689,938.74	\$4,725,211.50	\$6,707,478.15
Alexander	303,208.48	51,841.67	355,050.15	400,009.73	68,392.47	468,402.20	823,452.35
Bond	654,050.91	111,827.60	765,878.51	883,847.40	151,117.32	1,034,964.72	1,800,843.23
Boone	1,631,882.54	279,014.13	1,910,896.67	2,826,792.50	483,316.42	3,310,108.92	5,221,005.59
Brown	360,743.55	61,678.75	422,422.30	231,418.58	39,567.14	270,985.72	693,408.02
Bureau	759,900.12	129,925.37	889,825.49	2,225,922.00	380,581.66	2,606,503.66	3,496,329.15
Calhoun	282,636.22	48,324.37	330,960.59	151,775.64	25,950.01	177,725.65	508,686.24
Carroll	531,042.27	90,795.94	621,838.21	782,436.19	133,778.44	916,214.63	1,538,052.84
Cass	308,416.44	52,732.00	361,148.44	856,104.47	146,374.12	1,002,478.59	1,363,627.03
Champaign	2,753,380.55	470,764.40	3,224,144.95	14,436,319.06	2,468,277.01	16,904,596.07	20,128,741.02
Christian	879,408.29	150,358.52	1,029,766.81	2,101,718.41	359,345.59	2,461,064.00	3,490,830.81
Clark	672,233.32	114,936.32	787,169.64	723,022.67	123,620.35	846,643.02	1,633,812.66
Clay	513,885.01	87,862.38	601,747.39	665,403.26	113,768.44	779,171.70	1,380,919.09
Clinton	1,163,240.55	198,887.20	1,362,127.75	3,041,651.82	520,052.49	3,561,704.31	4,923,832.06
Coles	946,845.66	161,888.72	1,108,734.38	3,651,910.97	624,392.29	4,276,303.26	5,385,037.64
Cook	8,952,349.23	1,530,644.75	10,482,993.98	447,826,405.81	37,225,490.60	485,051,896.41	495,534,890.39
Crawford	706,805.19	120,847.26	827,652.45	984,833.62	168,383.51	1,153,217.13	1,980,869.58
Cumberland	548,542.32	93,787.95	642,330.27	393,522.53	67,283.35	460,805.88	1,103,136.15
De Kalb	1,371,269.45	234,426.57	1,605,696.02	7,575,444.57	1,295,255.01	8,870,699.58	10,476,395.60
De Witt	458,228.29	78,346.42	536,574.71	955,468.62	163,362.91	1,118,831.53	1,655,406.24
Douglas	527,799.18	90,241.41	618,040.59	1,300,077.96	222,283.08	1,522,361.04	2,140,401.63
DuPage	8,344,906.01	1,426,786.14	9,771,692.15	83,805,882.50	14,328,869.46	98,134,751.96	107,906,444.11
Edgar	539,493.29	92,240.99	631,734.28	1,046,206.54	178,877.39	1,225,083.93	1,856,818.21
Edwards	232,187.43	39,698.61	271,886.04	278,710.81	47,652.83	326,363.64	598,249.68
Effingham	1,284,284.30	219,583.06	1,503,867.36	1,638,884.53	280,210.91	1,919,095.44	3,422,962.80
Fayette	931,820.89	159,319.94	1,091,140.83	958,112.61	163,815.31	1,121,927.92	2,213,068.75
Ford	306,025.48	52,323.44	358,348.92	903,481.03	154,474.44	1,057,955.47	1,416,304.39
Franklin	1,103,997.93	188,758.26	1,292,756.19	2,259,470.86	386,317.11	2,645,787.97	3,938,544.16
Fulton	833,397.54	142,491.76	975,889.30	2,331,684.66	398,664.63	2,730,349.29	3,706,238.59
Gallatin	159,201.50	27,219.81	186,421.31	317,891.58	54,352.01	372,243.59	558,664.90
Greene	414,351.08	70,844.59	485,195.67	770,997.29	131,822.61	902,819.90	1,388,015.57
Grundy	1,030,500.51	176,191.87	1,206,692.38	3,191,804.36	545,724.87	3,737,529.23	4,944,221.61
Hamilton	407,351.27	69,647.75	476,999.02	317,465.48	54,279.28	371,744.76	848,743.78
Hancock	549,395.52	93,933.94	643,329.46	1,097,425.28	187,634.20	1,285,059.48	1,928,388.94
Hardin	217,078.34	37,115.32	254,193.66	151,690.21	25,935.35	177,625.56	431,819.22
Henderson	303,293.91	51,856.32	355,150.23	306,624.61	52,425.56	359,050.17	714,200.40
Henry	1,253,725.45	214,358.02	1,468,083.47	3,042,417.43	520,183.17	3,562,600.60	5,030,684.07
Iroquois	918,419.27	157,028.48	1,075,447.75	1,652,199.55	282,487.99	1,934,687.54	3,010,135.29
Jackson	1,769,573.16	302,556.02	2,072,129.18	3,370,810.35	576,330.93	3,947,141.28	6,019,270.46
Jasper	508,421.84	86,928.37	595,350.21	319,428.22	54,614.77	374,042.99	969,393.20
Jefferson	1,531,154.82	261,792.07	1,792,946.89	1,783,231.01	304,891.43	2,088,122.44	3,881,069.33
Jersey	1,057,304.81	180,774.76	1,238,079.57	1,070,877.24	183,095.31	1,253,972.55	2,492,052.12
Jo Daviess	985,002.32	168,412.67	1,153,414.99	950,856.52	162,574.51	1,113,431.03	2,266,846.02
Johnson	792,765.56	135,544.47	928,310.03	281,271.52	48,090.65	329,362.17	1,257,672.20
Kane	5,139,870.92	878,799.25	6,018,670.17	20,183,804.07	3,450,964.00	23,634,768.07	29,653,438.24
Kankakee	2,449,744.92	418,849.64	2,868,594.56	7,194,898.35	1,230,161.09	8,425,059.44	11,293,654.00
Kendall	2,140,645.04	366,000.96	2,506,646.00	5,120,577.95	875,500.72	5,996,078.67	8,502,724.67
Knox	779,619.17	133,296.95	912,916.12	3,736,930.59	638,929.24	4,375,859.83	5,288,775.95
La Salle	2,738,186.03	468,166.48	3,206,352.51	6,994,040.85	1,195,818.79	8,189,859.64	11,396,212.15
Lake	7,044,146.80	1,204,386.35	8,248,533.15	51,133,909.39	8,742,717.80	59,876,627.19	68,125,160.34
Lawrence	566,297.58	96,823.75	663,121.33	870,616.63	148,855.24	1,019,471.87	1,682,593.20
Lee	1,134,728.73	194,012.44	1,328,741.17	1,952,504.52	333,833.47	2,286,337.99	3,615,079.16

Disbursements to Local Governments

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

FY 2012 County	Unincorporated			Incorporated			Total for County
	Income Tax	Local Use Tax	Total	Income Tax	Local Use Tax	Total	
Livingston	\$1,046,207.63	\$178,877.38	\$1,225,085.01	\$2,268,947.03	\$387,937.52	\$2,656,884.55	\$3,881,969.56
Logan	851,836.24	145,644.27	997,480.51	1,769,231.44	302,498.02	2,071,729.46	3,069,209.97
Macon	1,262,687.94	215,890.50	1,478,578.44	8,192,789.76	1,400,777.67	9,593,567.43	11,072,145.87
Macoupin	1,320,990.81	225,858.94	1,546,849.75	2,603,142.68	445,077.03	3,048,219.71	4,595,069.46
Madison	4,859,026.56	830,781.35	5,689,807.91	18,375,131.29	3,141,723.36	21,516,854.65	27,206,662.56
Marion	1,227,603.50	209,891.84	1,437,495.34	1,206,519.73	206,286.63	1,412,806.36	2,850,301.70
Marshall	372,097.04	63,619.93	435,716.97	799,850.80	136,755.80	936,606.60	1,372,323.57
Mason	486,738.99	83,221.17	569,960.16	731,047.66	124,992.16	856,039.82	1,425,999.98
Massac	644,319.52	110,163.63	754,483.15	672,744.79	115,023.77	787,768.56	1,542,251.71
Mc Donough	552,554.27	94,474.01	647,028.28	2,231,131.00	381,471.76	2,612,602.76	3,259,631.04
Mc Henry	5,585,807.11	955,043.81	6,540,850.92	21,813,122.57	3,729,540.10	25,542,662.67	32,083,513.59
Mc Lean	1,656,381.32	283,202.98	1,939,584.30	12,818,774.49	2,191,714.39	15,010,488.88	16,950,073.18
Menard	589,430.58	100,779.03	690,209.61	495,104.58	84,651.40	579,755.98	1,269,965.59
Mercer	618,795.59	105,799.79	724,595.38	870,189.55	148,782.14	1,018,971.69	1,743,567.07
Monroe	985,685.75	168,529.38	1,154,215.13	1,830,605.36	312,991.44	2,143,596.80	3,297,811.93
Montgomery	660,025.53	112,849.16	772,874.69	1,880,544.90	321,529.48	2,202,074.38	2,974,949.07
Morgan	675,561.82	115,505.51	791,067.33	2,358,835.04	403,305.90	2,762,140.94	3,553,208.27
Moultrie	523,871.59	89,569.98	613,441.57	673,940.81	115,228.15	789,168.96	1,402,610.53
Ogle	1,977,858.74	338,168.03	2,316,026.77	2,588,800.22	442,624.98	3,031,425.20	5,347,451.97
Peoria	3,159,280.60	540,164.09	3,699,444.69	12,766,278.74	2,182,738.43	14,949,017.17	18,648,461.86
Perry	739,413.28	126,422.58	865,835.86	1,168,448.56	199,777.46	1,368,226.02	2,234,061.88
Piatt	453,021.43	77,456.06	530,477.49	922,177.13	157,670.72	1,079,847.85	1,610,325.34
Pike	476,751.34	81,513.55	558,264.89	925,764.16	158,283.67	1,084,047.83	1,642,312.72
Pope	315,927.70	54,016.41	369,944.11	65,644.41	11,223.56	76,867.97	446,812.08
Pulaski	260,527.28	44,544.25	305,071.53	265,393.56	45,376.16	310,769.72	615,841.25
Putnam	213,577.87	36,516.84	250,094.71	299,109.99	51,141.26	350,251.25	600,345.96
Randolph	814,703.63	139,295.45	953,999.08	2,042,905.20	349,289.40	2,392,194.60	3,346,193.68
Richland	503,128.46	86,023.38	589,151.84	882,565.94	150,898.77	1,033,464.71	1,622,616.55
Rock Island	1,510,666.84	258,289.12	1,768,955.96	11,054,155.20	1,890,004.61	12,944,159.81	14,713,115.77
Saline	737,534.90	126,101.59	863,636.49	1,403,365.30	239,943.12	1,643,308.42	2,506,944.91
Sangamon	2,915,997.07	498,568.06	3,414,565.13	13,927,299.13	2,381,246.15	16,308,545.28	19,723,110.41
Schuyler	337,012.58	57,621.41	394,633.99	306,966.35	52,483.78	359,450.13	754,084.12
Scott	187,115.29	31,992.35	219,107.64	270,002.38	46,164.26	316,166.64	535,274.28
Shelby	883,249.37	151,015.30	1,034,264.67	1,009,927.13	172,674.47	1,182,601.60	2,216,866.27
St. Clair	4,676,435.77	799,562.47	5,475,998.24	18,100,517.77	3,094,770.85	21,195,288.62	26,671,286.86
Stark	194,798.55	33,306.04	228,104.59	316,867.49	54,177.07	371,044.56	599,149.15
Stephenson	1,222,909.20	209,089.20	1,431,998.40	2,849,840.10	487,256.62	3,337,096.72	4,769,095.12
Tazewell	2,184,009.66	373,415.22	2,557,424.88	9,359,102.52	1,600,190.32	10,959,292.84	13,516,717.72
Union	785,851.22	134,362.27	920,213.49	734,291.89	125,546.87	859,838.76	1,780,052.25
Vermilion	1,940,042.72	331,702.51	2,271,745.23	5,002,862.63	855,374.52	5,858,237.15	8,129,982.38
Wabash	316,013.16	54,031.04	370,044.20	703,817.35	120,336.34	824,153.69	1,194,197.89
Warren	489,214.29	83,644.40	572,858.69	979,795.44	167,522.31	1,147,317.75	1,720,176.44
Washington	569,541.76	97,378.47	666,920.23	676,243.07	115,622.43	791,865.50	1,458,785.73
Wayne	765,448.68	130,874.12	896,322.80	665,233.49	113,739.33	778,972.82	1,675,295.62
White	454,045.49	77,631.21	531,676.70	860,628.96	147,147.49	1,007,776.45	1,539,453.15
Whiteside	1,704,697.62	291,463.81	1,996,161.43	3,288,859.70	562,319.34	3,851,179.04	5,847,340.47
Will	9,000,749.83	1,538,920.24	10,539,670.07	43,705,202.46	7,472,580.48	51,177,782.94	61,717,453.01
Williamson	1,776,658.40	303,767.51	2,080,425.91	3,884,182.70	664,105.43	4,548,288.13	6,628,714.04
Winnebago	5,110,933.03	873,851.41	5,984,784.44	20,258,834.77	3,463,793.92	23,722,628.69	29,707,413.13
Woodford	1,291,540.39	220,823.68	1,512,364.07	1,925,274.23	329,177.28	2,254,451.51	3,766,815.58
Total	\$145,373,868.51	\$24,855,544.01	\$170,229,412.52	\$949,886,076.56	\$123,066,124.14	\$1,072,952,200.70	\$1,243,181,613.22

Disbursements to Local Governments

Motor Fuel Taxes

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

All motor fuel taxes (excluding the Underground Storage Tank Tax and the Environmental Impact Fee) received by the department are deposited into the Motor Fuel Tax Fund. These monies are divided among state and local governments according to a formula established in the Motor Fuel Tax Law.

- The 2.5 cents additional tax on diesel fuel goes directly into the State Construction Account Fund.
- The Grade Crossing Protection Fund receives \$3.5 million per month.
- The Boating Act Fund receives \$420,000 per month.

Of the remaining amount, funds are allocated

- To IDOR for costs for administering the Act;
- To the Department of Transportation for costs for supervising the use of motor fuel tax funds apportioned to municipalities, counties, and road districts;
- For refunds for overpayment of motor fuel taxes and decal fees as well as refunds provided for under the terms of IFTA;
- To the Vehicle Inspection Fund (\$30 million annually);
- For amounts ordered paid by the Court of Claims; and
- Payments of taxes due to member jurisdictions under IFTA.

Following the above allocations

- 45.6 percent distributed as follows: 37 percent to the State Construction Fund and 63 percent is allocated to the Road Fund (includes \$1.25 million reserved for use in accordance with provisions of the Illinois Highway Code).
- 54.4 percent is shared by local governments and is distributed as follows: 49.1 percent to municipalities, 16.74 percent to counties with 1,000,000 or more 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

Disbursements to Local Governments

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: FY2011 Municipal and County 1 Percent Share State Sales Taxes

County	Unincorporated	Incorporated	Total	County	Unincorporated	Incorporated	Total
Adams	\$624,419.61	\$9,022,322.51	\$9,646,742.12	Livingston	\$347,050.48	\$3,955,251.22	\$4,302,301.70
Alexander	55,003.42	187,177.63	242,181.05	Logan	92,029.87	2,809,340.67	2,901,370.54
Bond	76,083.61	1,020,511.43	1,096,595.04	Macon	333,073.79	14,547,531.37	14,880,605.16
Boone	594,918.70	3,209,563.59	3,804,482.29	Macoupin	277,759.96	3,106,774.49	3,384,534.45
Brown	83,637.02	354,678.99	438,316.01	Madison	789,915.92	31,455,214.41	32,245,130.33
Bureau	276,553.37	2,457,910.42	2,734,463.79	Marion	177,690.22	3,392,180.58	3,569,870.80
Calhoun	77,177.13	162,671.08	239,848.21	Marshall	82,918.94	747,524.89	830,443.83
Carroll	89,851.58	1,373,212.99	1,463,064.57	Mason	76,328.74	1,196,110.46	1,272,439.20
Cass	139,491.25	1,046,693.89	1,186,185.14	Massac	83,906.13	888,934.46	972,840.59
Champaign	1,093,669.24	23,481,555.84	24,575,225.08	McDonough	100,732.26	3,138,031.86	3,238,764.12
Christian	324,925.13	3,463,948.16	3,788,873.29	McHenry	1,845,274.55	31,905,898.86	33,751,173.41
Clark	155,818.41	1,269,745.96	1,425,564.37	McLean	667,779.87	21,806,934.87	22,474,714.74
Clay	125,473.54	1,192,857.16	1,318,330.70	Menard	140,875.34	483,056.68	623,932.02
Clinton	532,635.10	3,660,217.56	4,192,852.66	Mercer	118,341.34	825,408.53	943,749.87
Coles	236,830.70	6,592,036.41	6,828,867.11	Monroe	331,915.24	3,479,311.87	3,811,227.11
Cook	2,761,579.11	563,060,167.51	565,821,746.62	Montgomery	133,563.14	3,503,426.00	3,636,989.14
Crawford	199,829.06	1,715,591.96	1,915,421.02	Morgan	144,108.03	3,944,342.12	4,088,450.15
Cumberland	24,524.99	447,752.86	472,277.85	Moultrie	375,118.54	841,054.17	1,216,172.71
DeKalb	276,039.91	19,021,287.99	19,297,327.90	Ogle	326,166.93	3,382,761.88	3,708,928.81
DeWitt	133,171.74	1,641,248.85	1,774,420.59	Peoria	1,285,035.60	24,814,498.91	26,099,534.51
Douglas	382,736.62	1,867,476.57	2,250,213.19	Perry	103,314.87	1,566,209.99	1,669,524.86
DuPage	3,441,818.47	161,260,655.76	164,702,474.23	Piatt	65,211.92	1,250,225.28	1,315,437.20
Edgar	124,379.53	1,477,546.10	1,601,925.63	Pike	97,536.59	1,274,398.54	1,371,935.13
Edwards	53,762.32	484,896.72	538,659.04	Pope	51,249.50	84,750.26	135,999.76
Effingham	301,357.13	6,771,346.68	7,072,703.81	Pulaski	59,278.11	259,480.66	318,758.77
Fayette	204,181.31	1,984,768.05	2,188,949.36	Putnam	74,571.78	3,325,919.52	3,400,491.30
Ford	84,962.63	1,203,021.71	1,287,984.34	Randolph	1,973,713.45	3,147,395.56	5,121,109.01
Franklin	259,943.31	3,426,567.80	3,686,511.11	Richland	100,866.83	1,579,861.51	1,680,728.34
Fulton	201,088.85	2,779,737.16	2,980,826.01	Rock Island	393,673.83	17,307,183.83	17,700,857.66
Gallatin	40,905.71	173,652.80	214,558.51	Saline	168,559.30	2,840,237.82	3,008,797.12
Greene	59,134.44	789,433.86	848,568.30	Sangamon	1,855,123.46	28,501,707.53	30,356,830.99
Grundy	514,912.08	14,310,133.44	14,825,045.52	Schuyler	34,076.54	462,548.81	496,625.35
Hamilton	113,116.49	340,817.01	453,933.50	Scott	54,488.69	225,259.69	279,748.38
Hancock	186,405.85	881,457.37	1,067,863.22	Shelby	139,591.90	1,275,318.03	1,414,909.93
Hardin	50,167.80	132,464.41	182,632.21	St Clair	1,302,979.45	30,170,260.70	31,473,240.15
Henderson	116,709.81	190,337.97	307,047.78	Stark	66,821.88	274,924.05	341,745.93
Henry	242,789.59	4,401,882.65	4,644,672.24	Stephenson	350,490.08	4,631,126.36	4,981,616.44
Iroquois	128,169.29	3,032,221.13	3,160,390.42	Tazewell	511,881.34	18,068,725.28	18,580,606.62
Jackson	458,668.20	7,392,623.62	7,851,291.82	Union	128,224.36	1,441,348.73	1,569,573.09
Jasper	95,961.08	718,898.88	814,859.96	Vermilion	460,906.30	7,397,993.48	7,858,899.78
Jefferson	544,785.17	5,330,138.38	5,874,923.55	Wabash	79,243.40	980,367.25	1,059,610.65
Jersey	131,047.79	2,108,430.57	2,239,478.36	Warren	293,223.69	1,128,512.83	1,421,736.52
Jo Daviess	366,240.72	2,322,222.95	2,688,463.67	Washington	183,490.41	1,425,777.28	1,609,267.69
Johnson	113,593.18	530,945.33	644,538.51	Wayne	234,049.84	1,447,340.62	1,681,390.46
Kane	1,294,265.20	55,236,205.51	56,530,470.71	White	210,601.74	1,359,861.93	1,570,463.67
Kankakee	780,756.94	29,412,276.46	30,193,033.40	Whiteside	393,131.39	5,734,704.70	6,127,836.09
Kendall	959,150.41	11,202,908.38	12,162,058.79	Will	3,422,976.73	70,518,207.97	73,941,184.70
Knox	241,793.53	5,667,050.51	5,908,844.04	Williamson	278,153.10	9,384,846.51	9,662,999.61
Lake	3,107,462.00	98,825,035.72	101,932,497.72	Winnebago	1,087,796.07	35,152,256.01	36,240,052.08
LaSalle	860,010.44	13,775,677.30	14,635,687.74	Woodford	349,218.74	2,513,970.72	2,863,189.46
Lawrence	277,092.48	894,001.19	1,171,093.67				
Lee	429,133.58	2,913,237.80	3,342,371.38	Total	\$46,302,164.75	\$1,501,173,532.33	\$1,547,475,697.08

Disbursements to Local Governments

Table 78: FY2012 Municipal and County 1 Percent Share State Sales Taxes

County	Unincorporated	Incorporated	Total	County	Unincorporated	Incorporated	Total
Adams	\$478,117.82	\$9,243,928.52	\$9,722,046.34	Livingston	\$355,992.24	\$4,027,874.60	\$4,383,866.84
Alexander	76,525.14	205,841.66	282,366.80	Logan	89,872.44	2,845,927.05	2,935,799.49
Bond	93,927.17	1,073,011.46	1,166,938.63	Macon	328,403.98	14,878,701.60	15,207,105.58
Boone	594,061.14	3,503,139.77	4,097,200.91	Macoupin	276,612.83	3,109,049.67	3,385,662.50
Brown	247,757.80	432,029.21	679,787.01	Madison	786,549.95	32,512,643.85	33,299,193.80
Bureau	314,815.04	2,497,991.28	2,812,806.32	Marion	209,867.53	2,427,060.60	2,636,928.13
Calhoun	87,403.52	171,227.46	258,630.98	Marshall	91,264.02	824,744.30	916,008.32
Carroll	96,727.97	1,399,798.58	1,496,526.55	Mason	73,691.41	1,358,238.66	1,431,930.07
Cass	158,673.22	1,068,867.53	1,227,540.75	Massac	94,532.01	889,103.35	983,635.36
Champaign	1,114,070.49	24,234,656.81	25,348,727.30	McDonough	115,965.34	3,235,971.58	3,351,936.92
Christian	385,122.70	3,573,436.25	3,958,558.95	McHenry	1,999,624.17	37,123,999.66	39,123,623.83
Clark	152,197.73	1,295,090.96	1,447,288.69	McLean	642,893.33	22,502,254.19	23,145,147.52
Clay	135,194.18	1,275,996.32	1,411,190.50	Menard	135,443.60	531,418.24	666,861.84
Clinton	482,948.32	5,050,568.14	5,533,516.46	Mercer	135,540.68	872,468.48	1,008,009.16
Coles	247,440.36	6,865,862.28	7,113,302.64	Monroe	335,307.83	3,597,496.26	3,932,804.09
Cook	2,915,629.82	610,397,489.31	613,313,119.13	Montgomery	155,824.72	3,574,733.04	3,730,557.76
Crawford	260,517.58	1,793,992.08	2,054,509.66	Morgan	126,446.23	4,097,678.04	4,224,124.27
Cumberland	30,659.68	480,602.67	511,262.35	Moultrie	443,831.18	763,540.71	1,207,371.89
De Kalb	277,334.25	22,950,656.30	23,227,990.55	Ogle	353,390.51	3,565,019.91	3,918,410.42
De Witt	116,940.59	1,648,975.80	1,765,916.39	Peoria	1,343,357.02	25,467,438.72	26,810,795.74
Douglas	405,344.50	2,097,545.19	2,502,889.69	Perry	127,076.51	1,655,010.70	1,782,087.21
DuPage	3,777,376.97	175,021,985.20	178,799,362.17	Piatt	67,921.64	1,231,047.47	1,298,969.11
Edgar	125,481.50	1,442,076.48	1,567,557.98	Pike	112,154.07	1,231,180.22	1,343,334.29
Edwards	60,752.76	348,750.39	409,503.15	Pope	68,527.72	92,382.39	160,910.11
Effingham	288,957.45	7,118,853.81	7,407,811.26	Pulaski	63,020.98	248,004.27	311,025.25
Fayette	214,800.70	2,062,533.07	2,277,333.77	Putnam	103,668.54	3,072,384.28	3,176,052.82
Ford	99,376.81	1,249,029.59	1,348,406.40	Randolph	2,147,821.16	3,178,616.80	5,326,437.96
Franklin	259,512.63	3,558,802.29	3,818,314.92	Richland	105,525.68	1,663,247.63	1,768,773.31
Fulton	213,125.57	2,826,862.13	3,039,987.70	Rock Island	692,700.21	17,482,779.48	18,175,479.69
Gallatin	39,928.46	189,927.65	229,856.11	Saline	122,626.65	3,029,321.53	3,151,948.18
Greene	58,941.18	815,769.78	874,710.96	Sangamon	1,884,802.96	29,469,868.95	31,354,671.91
Grundy	370,059.38	8,938,981.76	9,309,041.14	Schuyler	33,741.06	499,442.38	533,183.44
Hamilton	119,827.24	362,229.05	482,056.29	Scott	38,600.34	195,282.59	233,882.93
Hancock	187,322.64	921,091.54	1,108,414.18	Shelby	140,649.83	1,398,526.79	1,539,176.62
Hardin	50,256.38	136,087.33	186,343.71	St. Clair	1,289,877.45	30,310,897.26	31,600,774.71
Henderson	111,617.29	194,072.09	305,689.38	Stark	90,091.17	330,928.47	421,019.64
Henry	240,346.34	4,642,098.52	4,882,444.86	Stephenson	372,380.57	4,776,108.85	5,148,489.42
Iroquois	160,777.32	3,017,186.74	3,177,964.06	Tazewell	554,429.74	19,161,475.68	19,715,905.42
Jackson	461,962.07	7,539,162.94	8,001,125.01	Union	121,934.52	1,474,752.76	1,596,687.28
Jasper	81,283.82	787,992.60	869,276.42	Vermilion	468,088.09	7,440,427.54	7,908,515.63
Jefferson	536,478.34	5,683,014.18	6,219,492.52	Wabash	86,393.02	1,092,542.55	1,178,935.57
Jersey	136,592.87	2,187,497.56	2,324,090.43	Warren	276,793.19	1,136,963.40	1,413,756.59
Jo Daviess	376,262.97	2,348,292.88	2,724,555.85	Washington	185,890.89	1,500,892.93	1,686,783.82
Johnson	125,252.25	593,693.78	718,946.03	Wayne	244,359.20	1,543,839.31	1,788,198.51
Kane	1,591,322.39	37,772,591.95	39,363,914.34	White	186,498.96	1,752,406.75	1,938,905.71
Kankakee	759,053.70	29,619,550.65	30,378,604.35	Whiteside	414,310.84	6,026,655.94	6,440,966.78
Kendall	1,021,746.66	9,292,903.35	10,314,650.01	Will	3,769,392.90	79,155,824.10	82,925,217.00
Knox	294,151.11	5,780,423.34	6,074,574.45	Williamson	294,060.96	9,693,199.14	9,987,260.10
La Salle	937,811.82	14,356,556.73	15,294,368.55	Winnebago	1,073,393.00	36,775,211.76	37,848,604.76
Lake	3,204,023.05	103,049,712.80	106,253,735.85	Woodford	402,424.29	2,899,034.40	3,301,458.69
Lawrence	226,402.95	927,234.36	1,153,637.31				
Lee	461,950.72	3,058,883.95	3,520,834.67				
Total	\$48,897,731.52	\$1,574,828,174.90	\$1,623,725,906.42				

Disbursements to Local Governments

Table 79: FY 2011 Countywide Share of State Sales Taxes

County	Amount	County	Amount	County	Amount
Adams	2,033,245.26	Hardin	37,023.84	Morgan	818,692.94
Alexander	53,338.37	Henderson	71,439.90	Moultrie	249,860.46
Bond	229,949.10	Henry	953,315.17	Ogle	750,402.21
Boone	783,052.91	Iroquois	694,432.26	Peoria	5,347,856.86
Brown	87,382.39	Jackson	1,640,639.39	Perry	332,795.54
Bureau	568,838.58	Jasper	174,028.27	Piatt	283,233.12
Calhoun	56,801.32	Jefferson	1,254,279.86	Pike	278,858.73
Carroll	333,620.79	Jersey	441,752.25	Pope	26,768.55
Cass	234,662.88	Jo Daviess	585,509.30	Pulaski	64,688.31
Champaign	4,940,906.30	Johnson	139,659.26	Putnam	832,169.42
Christian	768,906.63	Kane	11,474,861.71	Randolph	1,130,232.58
Clark	294,022.27	Kankakee	6,750,734.53	Richland	333,784.04
Clay	266,716.26	Kendall	2,361,131.41	Rock Island	3,561,809.62
Clinton	864,497.72	Knox	1,210,117.20	Saline	583,316.85
Coles	1,403,394.46	Lake	21,181,482.43	Sangamon	6,299,955.62
Cook*	0.00	LaSalle	3,039,185.37	Schuyler	97,584.53
Crawford	396,084.11	Lawrence	234,238.54	Scott	57,423.90
Cumberland	103,103.32	Lee	682,652.51	Shelby	284,210.59
DeKalb	4,322,237.01	Livingston	900,362.35	St Clair	6,585,052.94
DeWitt	371,845.42	Logan	544,532.00	Stark	79,335.69
Douglas	494,565.54	Macon	3,012,893.75	Stephenson	1,000,192.99
DuPage	34,711,255.50	Macoupin	713,262.91	Tazewell	3,800,943.49
Edgar	315,967.33	Madison	6,533,652.10	Union	298,112.98
Edwards	116,966.29	Marion	737,961.65	Vermilion	1,581,537.84
Effingham	1,530,596.26	Marshall	160,174.90	Wabash	223,011.39
Fayette	443,873.89	Mason	276,231.46	Warren	298,633.37
Ford	266,365.18	Massac	189,600.65	Washington	363,953.32
Franklin	736,584.14	McDonough	648,211.76	Wayne	342,642.35
Fulton	591,153.40	McHenry	6,780,321.47	White	330,381.54
Gallatin	48,063.18	McLean	4,664,723.16	Whiteside	1,256,101.34
Greene	169,862.99	Menard	129,628.99	Will	15,293,835.54
Grundy	3,296,529.62	Mercer	200,724.64	Williamson	2,028,852.16
Hamilton	94,758.43	Monroe	753,707.97	Winnebago	7,437,342.72
Hancock	240,380.79	Montgomery	749,273.54	Woodford	628,722.78
				Total	\$203,973,570.45

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

Disbursements to Local Governments

Table 79: FY 2012 Countywide Share of State Sales Taxes

County	Amount	County	Amount	County	Amount
Adams	\$2,026,170.20	Hardin	\$37,940.97	Morgan	\$846,912.36
Alexander	61,730.96	Henderson	69,101.62	Moultrie	265,729.52
Bond	241,328.35	Henry	1,009,098.91	Ogle	797,377.70
Boone	839,580.22	Iroquois	690,269.80	Peoria	5,524,689.44
Brown	136,664.19	Jackson	1,663,066.56	Perry	356,714.82
Bureau	578,881.17	Jasper	189,443.00	Piatt	278,148.49
Calhoun	60,713.86	Jefferson	1,313,397.13	Pike	273,633.90
Carroll	335,949.22	Jersey	428,775.79	Pope	32,192.82
Cass	243,868.28	Jo Daviess	589,920.57	Pulaski	62,437.08
Champaign	5,081,436.48	Johnson	143,511.74	Putnam	792,004.80
Christian	781,493.04	Kane	12,035,270.91	Randolph	1,183,331.00
Clark	296,378.03	Kankakee	6,530,661.47	Richland	349,025.19
Clay	286,775.04	Kendall	2,436,429.00	Rock Island	3,664,788.44
Clinton	875,459.90	Knox	1,241,213.71	Saline	622,695.23
Coles	1,464,225.58	La Salle	3,151,108.97	Sangamon	6,482,051.87
Cook*	0.00	Lake	22,398,855.00	Schuyler	107,550.40
Crawford	420,436.43	Lawrence	227,823.40	Scott	56,027.43
Cumberland	112,856.22	Lee	719,700.91	Shelby	312,633.94
De Kalb	5,185,050.35	Livingston	886,954.65	St. Clair	6,595,829.35
De Witt	370,407.40	Logan	556,886.17	Stark	95,753.68
Douglas	524,766.05	Macon	3,108,597.99	Stephenson	1,030,222.44
DuPage	35,854,867.26	Macoupin	737,801.39	Tazewell	4,038,339.43
Edgar	301,524.06	Madison	6,677,498.92	Union	300,506.63
Edwards	130,489.83	Marion	765,648.35	Vermilion	1,585,226.19
Effingham	1,590,334.03	Marshall	164,102.37	Wabash	252,627.87
Fayette	464,954.90	Mason	315,101.23	Warren	298,740.13
Ford	274,439.62	Massac	190,339.57	Washington	379,621.65
Franklin	764,297.78	McDonough	663,814.48	Wayne	363,766.10
Fulton	603,010.06	McHenry	6,964,298.83	White	371,471.95
Gallatin	50,895.95	McLean	4,806,068.01	Whiteside	1,321,398.84
Greene	174,758.39	Menard	137,775.31	Will	16,432,828.09
Grundy	4,364,650.37	Mercer	206,281.92	Williamson	2,069,525.87
Hamilton	99,913.71	Monroe	774,192.66	Winnebago	7,707,212.85
Hancock	246,816.53	Montgomery	771,216.79	Woodford	679,436.68
				Total	\$212,977,743.74

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

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 Distribution 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)
- State Telecommunications Infrastructure Maintenance Fee — 35 ILCS 635/15

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 (other than a school district or a unit of local government); 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, after administrative and other expenses, 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: F Y 2011 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	\$121,752,053.78	8.69%	\$54,569,161.43	7.55%	\$13,665,003.62	7.82%	\$53,517,888.73	10.61%
Municipality	284,171,452.56	20.28%	191,284,857.06	26.48%	20,707,037.03	11.85%	72,179,558.47	14.31%
Township	25,281,560.93	1.80%	6,183,802.00	0.86%	4,414,584.65	2.53%	14,683,174.28	2.91%
Park	74,801,851.02	5.34%	55,251,345.44	7.65%	7,465,955.54	4.27%	12,084,550.04	2.40%
Sanitary	52,912,590.94	3.78%	41,744,843.92	5.78%	3,900,703.09	2.23%	7,267,043.93	1.44%
Fire Protection	10,016,633.32	0.71%	1,816,336.00	0.25%	3,540,329.84	2.03%	4,659,967.48	0.92%
Public Health	605,912.47	0.04%	312,765.51	0.04%	0	0.00%	293,146.96	0.06%
Hospital	1,525,607.25	0.11%	0	0.00%	0	0.00%	1,525,607.25	0.30%
T. B. Sanitarium	5,566.88	0.00%	0	0.00%	0	0.00%	5,566.88	0.00%
Mosquito Abatement	621,814.58	0.04%	518,813.69	0.07%	43,422.50	0.02%	59,578.39	0.01%
Airport Authority	3,191,266.07	0.23%	0	0.00%	60,445.00	0.03%	3,130,821.07	0.62%
Public Library	3,430,361.46	0.24%	1,526,422.15	0.21%	1,102,896.21	0.63%	801,043.10	0.16%
Water Authority	18,206.88	0.00%	0	0.00%	0	0.00%	18,206.88	0.00%
Cemetery	27,943.51	0.00%	0	0.00%	581.35	0.00%	27,362.16	0.01%
Forest Preserve	12,899,243.39	0.92%	8,287,842.02	1.15%	3,480,642.39	1.99%	1,130,758.98	0.22%
Street Lighting	5,414.01	0.00%	937.34	0.00%	1,132.21	0.00%	3,344.46	0.00%
Mass Transit	818,659.13	0.06%	0	0.00%	0	0.00%	818,659.13	0.16%
River Conservation	255,401.71	0.02%	28,165.68	0.00%	0	0.00%	227,236.03	0.05%
Soil and Water Cons	1,592.30	0.00%	0	0.00%	0	0.00%	1,592.30	0.00%
Conservation	728,206.10	0.05%	0	0.00%	194,797.56	0.11%	533,408.54	0.11%
Junior College	50,803,526.58	3.63%	21,974,495.79	3.04%	6,766,741.19	3.87%	22,062,289.60	4.37%
Road District	24,874,806.13	1.78%	2,388,432.84	0.33%	4,230,369.31	2.42%	18,256,003.98	3.62%
School(K-12)	732,628,089.00	52.28%	336,445,211.48	46.58%	105,128,292.53	60.18%	291,054,584.99	57.71%
Total	\$1,401,377,760.00		\$722,333,432.35		\$174,702,934.02		\$504,341,393.63	
Percent of state total		100%		99.99%		99.98%		99.99%

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

Disbursements to Local Governments

Table 80: F Y 2012 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	\$107,382,015.74	8.69%	\$48,128,523.24	7.55%	\$12,052,163.31	7.82%	\$47,201,329.19	10.61%
Municipality	250,631,528.99	20.28%	168,708,066.04	26.48%	18,263,046.12	11.85%	63,660,416.83	14.31%
Township	22,297,652.16	1.80%	5,453,945.97	0.86%	3,893,544.20	2.53%	12,950,161.99	2.91%
Park	65,973,207.87	5.34%	48,730,191.09	7.65%	6,584,770.72	4.27%	10,658,246.06	2.40%
Sanitary	46,667,472.95	3.78%	36,817,822.33	5.78%	3,440,314.55	2.23%	6,409,336.07	1.44%
Fire Protection	8,834,399.41	0.71%	1,601,959.18	0.25%	3,122,475.10	2.03%	4,109,965.13	0.92%
Public Health	534,398.40	0.04%	275,850.72	0.04%	0	0.00%	258,547.68	0.06%
Hospital	1,345,544.33	0.11%	0	0.00%	0	0.00%	1,345,544.33	0.30%
T. B. Sanitarium	4,909.84	0.00%	0	0.00%	0	0.00%	4,909.84	0.00%
Mosquito Abatement	548,423.63	0.04%	457,579.63	0.07%	38,297.47	0.02%	52,546.53	0.01%
Airport Authority	2,814,610.31	0.23%	0	0.00%	53,310.85	0.03%	2,761,299.46	0.62%
Public Library	3,025,485.92	0.24%	1,346,263.00	0.21%	972,724.59	0.63%	706,498.33	0.16%
Water Authority	16,057.98	0.00%	0	0.00%	0	0.00%	16,057.98	0.00%
Cemetery	24,645.43	0.00%	0	0.00%	512.74	0.00%	24,132.69	0.01%
Forest Preserve	11,376,783.49	0.92%	7,309,652.31	1.15%	3,069,832.38	1.99%	997,298.80	0.22%
Street Lighting	4,775.02	0.00%	826.71	0.00%	998.59	0.00%	2,949.72	0.00%
Mass Transit	722,035.19	0.06%	0	0.00%	0	0.00%	722,035.19	0.16%
River Conservation	225,257.43	0.02%	24,841.37	0.00%	0	0.00%	200,416.06	0.05%
Soil and Water Cons	1,404.38	0.00%	0	0.00%	0	0.00%	1,404.38	0.00%
Conservation	642,258.06	0.05%	0	0.00%	171,806.17	0.11%	470,451.89	0.11%
Junior College	44,807,335.26	3.63%	19,380,910.47	3.04%	5,968,082.56	3.87%	19,458,342.23	4.37%
Road District	21,938,906.04	1.78%	2,106,533.12	0.33%	3,731,071.23	2.42%	16,101,301.69	3.62%
School(K-12)	646,158,142.17	52.28%	296,735,569.20	46.58%	92,720,308.24	60.18%	256,702,264.73	57.71%
Total	\$1,235,977,250.00		\$637,078,534.38		\$154,083,258.82		\$444,815,456.80	
Percent of state total		100%		99.99%		99.98%		99.99%

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

Disbursements to Local Governments

Table 81: Replacement Tax Payments by County

FY 2011					
County	Amount	County	Amount	County	Amount
Adams	\$11,642,831.16	Hardin	\$491,356.06	Morgan	\$4,509,838.93
Alexander	819,843.52	Henderson	366,719.12	Moultrie	593,973.49
Bond	867,569.92	Henry	3,627,569.26	Ogle	4,856,564.38
Boone	4,373,139.96	Iroquois	1,946,878.64	Peoria	38,251,936.52
Brown	263,815.81	Jackson	4,892,973.44	Perry	1,890,352.66
Bureau	2,645,115.84	Jasper	1,481,542.43	Piatt	11,659,572.48
Calhoun	114,868.45	Jefferson	3,566,479.17	Pike	935,434.26
Carroll	1,264,095.83	Jersey	910,806.09	Pope	102,853.20
Cass	954,531.45	Jo Daviess	1,547,372.72	Pulaski	858,181.56
Champaign	13,070,131.71	Johnson	1,044,919.48	Putnam	3,624,829.14
Christian	2,728,456.59	Kane	27,536,404.39	Randolph	4,611,284.81
Clark	974,051.45	Kankakee	9,814,822.71	Richland	1,727,408.12
Clay	1,135,233.58	Kendall	5,161,646.01	Rock Island	29,240,496.52
Clinton	1,726,891.15	Knox	4,892,560.18	Saline	1,405,470.75
Coles	4,297,741.78	Lake	42,084,693.67	Sangamon	17,336,704.78
Cook	722,333,432.35	LaSalle	17,559,495.97	Schuyler	228,682.64
Crawford	2,379,058.03	Lawrence	609,625.86	Scott	359,251.67
Cumberland	514,520.02	Lee	4,972,231.10	Shelby	1,141,995.09
DeKalb	5,724,000.18	Livingston	4,531,588.85	St Clair	21,814,486.04
DeWitt	2,228,186.42	Logan	2,824,952.16	Stark	470,062.21
Douglas	3,129,810.83	Macon	9,688,109.77	Stephenson	4,116,130.32
DuPage	46,309,304.93	Macoupin	1,982,814.74	Tazewell	23,996,539.05
Edgar	1,384,367.91	Madison	41,011,054.96	Union	1,222,442.49
Edwards	350,971.81	Marion	5,371,748.45	Vermilion	11,766,090.68
Effingham	1,989,155.32	Marshall	1,030,092.93	Wabash	1,269,611.25
Fayette	1,346,752.82	Mason	2,917,776.00	Warren	1,381,452.34
Ford	1,429,880.12	Massac	2,190,500.20	Washington	1,149,729.46
Franklin	2,188,042.71	McDonough	1,493,023.77	Wayne	927,733.71
Fulton	9,856,670.60	McHenry	10,879,890.33	White	938,023.28
Gallatin	578,943.02	McLean	13,732,051.54	Whiteside	10,363,176.39
Greene	592,416.43	Menard	562,254.55	Will	47,892,640.70
Grundy	4,839,476.29	Mercer	1,799,529.61	Williamson	3,227,035.46
Hamilton	505,353.24	Monroe	1,342,350.70	Winnebago	52,725,050.93
Hancock	830,967.15	Montgomery	3,042,454.93	Woodford	2,484,806.52
Total				Total	\$1,401,377,760.00

Disbursements to Local Governments

Table 81: Replacement Tax Payments by County

FY 2012					
County	Amount	County	Amount	County	Amount
Adams	\$10,268,661.93	Hardin	\$433,362.74	Morgan	\$3,977,555.86
Alexander	723,079.80	Henderson	323,436.33	Moultrie	523,868.52
Bond	765,173.19	Henry	3,199,417.84	Ogle	4,283,358.34
Boone	3,856,991.08	Iroquois	1,717,094.25	Peoria	33,737,172.57
Brown	232,678.39	Jackson	4,315,470.11	Perry	1,667,239.87
Bureau	2,332,920.66	Jasper	1,306,680.35	Piatt	10,283,427.31
Calhoun	101,310.89	Jefferson	3,145,538.06	Pike	825,027.08
Carroll	1,114,898.36	Jersey	803,306.34	Pope	90,713.73
Cass	841,870.87	Jo Daviess	1,364,740.87	Pulaski	756,892.89
Champaign	11,527,502.42	Johnson	921,590.69	Putnam	3,197,001.18
Christian	2,406,424.86	Kane	24,286,363.33	Randolph	4,067,028.37
Clark	859,087.05	Kankakee	8,656,408.04	Richland	1,523,527.25
Clay	1,001,245.32	Kendall	4,552,432.07	Rock Island	25,789,326.37
Clinton	1,523,071.26	Knox	4,315,105.64	Saline	1,239,587.16
Coles	3,790,491.91	Lake	37,117,560.63	Sangamon	15,290,504.30
Cook	637,078,534.38	LaSalle	15,487,000.11	Schuyler	201,691.90
Crawford	2,098,264.80	Lawrence	537,673.56	Scott	316,850.26
Cumberland	453,792.72	Lee	4,385,373.24	Shelby	1,007,208.74
DeKalb	5,048,413.23	Livingston	3,996,738.69	St Clair	19,239,786.14
DeWitt	1,965,200.14	Logan	2,491,531.37	Stark	414,582.14
Douglas	2,760,408.43	Macon	8,544,650.58	Stephenson	3,630,315.52
DuPage	40,843,553.43	Macoupin	1,748,788.86	Tazewell	21,164,297.76
Edgar	1,220,975.03	Madison	36,170,640.40	Union	1,078,161.21
Edwards	309,547.62	Marion	4,737,736.74	Vermilion	10,377,373.48
Effingham	1,754,381.17	Marshall	908,514.14	Wabash	1,119,762.75
Fayette	1,187,799.53	Mason	2,573,399.46	Warren	1,218,403.60
Ford	1,261,115.50	Massac	1,931,961.87	Washington	1,014,030.30
Franklin	1,929,794.41	McDonough	1,316,806.54	Wayne	818,236.05
Fulton	8,693,316.70	McHenry	9,595,768.80	White	827,311.08
Gallatin	510,612.04	McLean	12,111,297.76	Whiteside	9,140,040.99
Greene	522,495.23	Menard	495,893.32	Will	42,240,012.63
Grundy	4,268,287.07	Mercer	1,587,136.42	Williamson	2,846,157.95
Hamilton	445,707.85	Monroe	1,183,916.97	Winnebago	46,502,067.71
Hancock	732,890.55	Montgomery	2,683,362.92	Woodford	2,191,532.13
Total				\$1,235,977,250.00	

Disbursements to Local Governments

Tax Increment Financing (TIF)

Statutory Reference

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

Illinois Tax Increment Fund

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

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

Distribution

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

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

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

**Table 82:
Tax Increment Financing Allocations
FY 2011**

Sales Tax TIF District	Amount
Bloomington Market Square	280,136.01
Bourbonnais	685,365.56
Breese	206,250.51
Chicago Chatham Ridge	841,429.00
Cicero	3,259,227.39
Collinsville	161,328.80
Creve Coeur	149,880.42
DeKalb	815,673.45
Effingham	2,481,906.76
Elgin #2	18,957.08
Elmhurst	213,667.09
Elmwood Park	20,856.89
Hodgkins	3,407,359.63
Justice	2,720.95
Le Roy	105,528.55
Mendota	174,974.20
Moline	339,540.62
Morris	122,134.43
Niles Lawrencewood	629,506.64
Oglesby	280,142.07
Pekin #1	260,598.72
Peoria Campustown	40,629.47
Peoria Southtown	109,273.76
Rosemont #3	413,005.89
Round Lake Beach	881,131.06
Silvis	272,283.53
Sullivan	332,411.57
Tuscola	289,868.85
Warrenville	399,359.96
Watseka	670,139.95
Wood River	843,591.79
Total Sales Tax TIFs	\$18,708,880.60
Utility Tax TIF District	Amount
Total Utility Tax TIFs	\$0.00
Total For All TIF Districts	\$18,708,880.60

Disbursements to Local Governments

Table 82:
Tax Increment Financing Allocations
FY 2012

Sales Tax TIF	
District	Amount
Bloomington Market Square	320,741.72
Bourbonnais	751,911.50
Breese	251,703.02
Chicago Chatham Ridge	235,344.93
Cicero	4,027,605.33
Collinsville	348,225.87
Creve Coeur	182,038.90
DeKalb	869,382.31
Effingham	2,760,994.56
Elmhurst	225,576.78
Hodgkins	3,796,505.66
Le Roy	95,358.92
Mendota	219,978.31
Moline	304,560.97
Morris	442,904.93
Niles Lawrencewood	695,728.68
Oglesby	301,399.74
Pekin #1	284,220.80
Peoria Southtown	106,058.35
Rosemont #3	366,730.23
Round Lake Beach	803,803.67
Silvis	306,492.25
Sullivan	348,724.27
Tuscola	340,696.68
Watseka	739,375.42
Wood River	1,004,044.16
Total Sales Tax TIFs	\$20,130,107.96
Utility Tax TIF	
District	Amount
Total Utility Tax TIFs	\$0.00
Total For All TIF Districts	\$20,130,107.96

Report on Areas of Recurrent Non-compliance

Areas of Recurrent Non-compliance

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

Generally, the department has three years from the date the return is filed, or the date the tax liability is final, to file a lien against a delinquent taxpayer's property. Whether or not a lien is filed, the department generally has 20 years to take collection actions. For sales and withholding taxes, the department has three years from the filing date of the return to assess a liability against the officers or responsible party. This time period can be extended under certain circumstances.

If use tax is owed and a return is not filed, the statute of limitations is six years. Otherwise, no statute of limitations exists in cases of fraud or failure to file returns.

Audit Bureau

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

Bureau of Criminal Investigations

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

Collection Services Bureau

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

Table 83: Major Enforcement Program Totals
2011 Major Enforcement Program Totals

<u>Program Area</u>	<u>Number of cases</u>	<u>Amount collected</u>
Audits	73,493 <i>(excluding amnesty)</i> <i>(amnesty collected)</i>	\$198,288,057
Certificate of Registration Revocation	4,601	\$29,963,490
Comptroller Offsets	7,314	\$7,240,368
Corporate Officer 100 Percent Penalty	190	\$1,628,375
Field Compliance	39,198	\$122,120,441
Levies (Asset and Wage)	20,592	\$17,882,671
License Holds	11,663	\$12,579,456
Liens	27,382	\$3,326,797
Liquor License Programs	8,320	\$50,190,519
Outside Collection Agencies	64,608	\$42,064,425
Payment Agreements	6,890	\$33,450,708
Pub. Of Delinquent Taxpayer Names	27,650	\$28,597,127
Seizure	103	\$936,844
Service and Call Unit	159,045	\$96,576,080

Legislation

2011

Income Tax

HB 1527 Treasury Offset Program

Public Act 97-269, effective January 1, 2012

Amends the State Comptroller Act, the Illinois State Collection Act of 1986, and the Illinois Income Tax Act. Provides that the Department of Revenue may enter into a reciprocal offset agreement with the Office of the State Comptroller and the Secretary of the Treasury of the United States, or his or her delegate, which provides for (i) the use of the Comptroller's offset system to offset State payments to collect federal nontax debts and for the Comptroller to charge a fee up to \$25 per transaction for such offsets and (ii) offsetting federal payments, as authorized by federal law, to collect State debts, State tax, and nontax obligations. Sets forth the requirements for the agreement.

HB 2927 Emergency Employment Development Act

Public Act 97-581, effective August 26, 2011

Amends the Illinois Emergency Employment Development Act. Changes definitions. Sets forth the powers of the Illinois Emergency Development Coordinator and the uses for appropriated funds. Sets for the requirements for businesses receiving funds under the program concerning repayment. Provides that an eligible employer may not terminate, lay off or reduce the working hours of an employee for the purpose of hiring an individual with funds available under the Act. Establishes the Illinois 21st Century Workforce Development Fund Advisory Committee and provides its powers and duties. Amends the Corporate Accountability for Tax Expenditures Act to include assistance given under the Illinois Emergency Employment Development Act from the definition of "development assistance". Makes other changes.

HB 2955 Revenue Technical Bill

Public Act 97-507, effective August 23, 2011

Amends the Illinois Income Tax Act to (i) include a deduction for a taxpayer who was required to add

back insurance premiums in an amount equal to the amount of any reimbursement received from the insurance company for any loss covered by a policy for which those premiums were paid, to the extent of the federal income tax deduction that would have been allowable for the loss in computing adjusted gross income if not for the reimbursement, (ii) make changes concerning net losses, life insurance income, and withholding by partnerships, and (iii) make various administrative and technical changes. Further amends the Illinois Income Tax Act. Creates a deduction for amounts included in the taxpayer's federal adjusted gross income under Section 87 of the Internal Revenue Code (pertaining to an alcohol fuel credit). Provides that deductions for personal service income of a partnership and income distributable to entities that are subject to the Personal Property Tax Replacement Income Tax are not subject to the Act's automatic sunset provisions. Makes technical corrections. Provides that the deduction for amounts included in the taxpayer's adjusted gross income under Section 87 of the Internal Revenue Code (pertaining to an alcohol fuel credit) applies for taxable years ending on or after December 31, 2008 (instead of taxable years ending on or after December 31, 2011). Effective immediately.

SB 0004 EDGE Credit –Tire Production, Cable Television & Wireless Telecommunication

Public Act 97-2, effective May 6, 2011

Amends the Economic Development for a Growing Economy Tax Credit Act. Provides that certain taxpayers that are primarily engaged in the manufacture of inner tubes or tires, or both, from natural and synthetic rubber may elect to claim the EDGE Credit against their withholding tax obligations. Effective immediately. Amends the Illinois Income Tax Act. Removes a provision exempting the River Edge remediation credit from the Act's automatic sunset. Further amends the Economic Development for a Growing Economy Tax Credit Act. Provides that taxpayers engaged in cable television infrastructure design or manufacturing and wireless telecommunication or computing terminal device design or manufacturing for use on public networks may also claim the credit against their withholding tax

Legislation

obligations. Contains provisions concerning recapture. Provides that if the taxpayer never meets either the investment or job creation and retention requirements specified in the EDGE Agreement during the entire 5-year period beginning on the first day of the first taxable year in which the Agreement is executed and ending on the last day of the fifth taxable year after the Agreement is executed, then the Agreement is automatically terminated on the last day of the fifth taxable year after the Agreement is executed and the Taxpayer is not entitled to the award of any credits for any of that 5-year period. Provides that the Department shall not enter into any new Agreements after December 31, 2016. Provides that taxpayers may not take credits awarded pursuant to the Film Production Services Tax Credit Act of 2008 for tax years beginning on or after 5 years after the effective date of the amendatory Act. Effective immediately.

SB 0398 Film Production Services Tax Credit Public Act 97-3, effective May 6, 2011

Amends the Film Production Services Tax Credit Act of 2008 if and only if Senate Bill 4 of the 97th General Assembly becomes law. Provides that taxpayers shall not be entitled to take a credit awarded pursuant to the Act for tax years beginning on or after 10 years (instead of 5 years) after the effective date of Senate Bill 4. Provides that the General Assembly may extend the sunset date by 5-year intervals. Effective immediately, but not earlier than the effective date of Senate Bill 4 of the 97th General Assembly.

SB 2168 Historic Preservation Credit River for Edge Redevelopment Zone Properties Public Act 97-203, effective July 28, 2011

Provides that the historic preservation credit for properties located in the River Edge Redevelopment Zone applies through taxable years ending prior to January 1, 2017. Removes a requirement that the taxpayer must apply for the credit within 6 months after the effective date of the amendatory Act. Removes a provision allowing the taxpayer to carry the credit forward. Provides that partners, shareholders of

subchapter S corporations, and owners of limited liability companies (if the limited liability company is treated as a partnership for purposes of federal and State income taxation) are entitled to a credit in accordance with the determination of income and distributive share of income under Sections 702 and 703 and subchapter S of the Internal Revenue Code, provided that credits granted to a partnership, a limited liability company taxed as a partnership, or other multiple owners of property shall be passed through to the partners, members, or owners respectively on a pro rata basis or pursuant to an executed agreement among the partners, members, or owners documenting any alternate distribution method. Amends the River Edge Redevelopment Zone Act. Provides that the Department may certify one additional River Edge Redevelopment Zone in the City of Peoria.

SB 2293 Crime Stoppers Tax Check off Public Act 97-478, effective August 22, 2011

Amends the State Finance Act. Creates the Illinois State Crime Stoppers Association Fund and the After-School Rescue Fund as special funds in the State treasury. Amends the Illinois Income Tax Act to create tax check offs for each of the funds. Effective immediately.

Sales and Excise Taxes

HB 1091 Public-Private Partnerships for Transportation Act Public Act 97-0502, effective August 23, 2011

Creates the Public-Private Partnerships for Transportation Act. Grants the Department of Transportation and the Illinois State Toll Highway Authority the necessary power for the development, financing, and operation of transportation projects through public-private agreements with one or more private entities. Amends the Retailers' Occupation Tax Act and the Property Tax Code. Allows for the building materials exemption to be applicable for qualified purchases used in public-private partnership transportation projects. Removes a taxation exemption for qualified airport leased property. Effective immediately.

Legislation

HB 2991 Vending Machine Registration Public Act 97-335, effective January 1, 2012

Amends the Retailers' Occupation Tax Act. Requires retailers to verify the total number of vending machines used in the retailer's business upon request of the Department. Requires a retailer to request an additional sub-certificate or sub-certificates if he or she increases the number of vending machines used in the business.

SB 0401 Centralized Purchasing Exemption Public Act 97-73, effective June 30, 2011

Amends the Use, Service Use, Service Occupation, and Retailers' Occupation Tax Acts. Extends the exemption for centralized purchasing activities from June 30, 2011 to June 30, 2016.

SB 1712 Sales Tax/Flood Prevention Districts Public Act 97-188, effective July 22, 2011

Amends the Innovation Development and Economy Act. Changes the definition of "local sales taxes" to exclude any taxes authorized under the Flood Prevention District Act (now, the definition excludes taxes authorized under the Flood Prevention District Act for so long as the flood prevention district does not impose a tax on real property). Amends the Flood Prevention District Act. Deletes provisions concerning the monthly transfer to the STAR Bonds Revenue Fund of the local sales tax increment collected within a STAR bond district that is located within a flood prevention district.

SB 2063 Prepaid Wireless Surcharge Public Act 97-463; effective January 1, 2012 (generally), portions related to definitions and surcharge language effective August 19, 2011

Creates the Prepaid Wireless 9-1-1 Surcharge Act. Provides for a prepaid wireless 9-1-1 surcharge of 1.5% per retail transaction. The Prepaid Wireless 9-1-1 Surcharge Act, provides that the 9-1-1 surcharge of 1.5% shall not be applied in a home rule municipality having a population in excess of 500,000; provides that a home rule municipality having a population in

excess of 500,000 on the effective date of the Act may only impose a prepaid wireless 9-1-1 surcharge not to exceed 7% per retail transaction sourced to that jurisdiction; provides that if the seller does not separately state the surcharge as a distinct item to the consumer as provided in this Section, then the seller shall maintain books and records as required by the Act which clearly identify the amount of the 9-1-1 surcharge for retail transactions; provides that the surcharge collected or deemed collected by a seller shall constitute a debt owed by the seller to the State, and any such surcharge actually collected shall be held in trust for the benefit of the Department of Revenue; sets forth additional provisions concerning the collection of a prepaid wireless 9-1-1 surcharge for retail transactions occurring in a certain municipality; provides that in the case of a retail transaction which does not occur in person at a seller's business location, if a consumer uses a credit card to purchase prepaid wireless telecommunications service on-line or over the telephone, and no product is shipped to the consumer, then the transaction occurs in the State or a certain municipality if the billing address for the consumer's credit card is in the State or a certain municipality; makes changes to provisions concerning the administration of prepaid wireless 9-1-1 surcharge and the Retailers' Occupation Tax Act; provides that for the first 12 months after the effective date of the Act, a seller shall be permitted to deduct and retain 5% of prepaid wireless 9-1-1 surcharges that are collected by the seller from consumers and that are remitted and timely filed with the Department; provides that after the first 12 months, a seller shall be permitted to deduct and retain 3% of prepaid wireless 9-1-1 surcharges; provides that the Illinois Commerce Commission shall distribute funds in the same proportion as they are distributed under the Wireless Emergency Telephone Safety Act and the funds may only be used in accordance with the provisions of the Wireless Emergency Telephone Safety Act; provides that the Department may adopt and enforce reasonable rules relating to the administration and enforcement of the provisions of the Act as may be deemed expedient; removes a provision concerning liability; makes changes to the provisions concerning home rule; amends the

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Wireless Emergency Telephone Safety Act; makes changes to several definitions; makes changes to provisions concerning wireless service surcharges; removes language extending the repeal of the Act to January 1, 2019; and makes other changes; amends the Public Utilities Act; provides that "prepaid calling service" does not include prepaid wireless telecommunications service (instead of prepaid wireless telephone service) as defined in the Wireless Emergency Telephone Safety Act; includes severability clause.

SB 2190 Wildlife –Protected Species Public Act 97-431, effective August 16, 2011

Amends the Wildlife Code. Provides for the protection of a variety of wild birds, parts of wild birds, and other mammals. Provides that the Department of Natural Resources may prohibit or limit the importation, possession, release into the wild, take, commercialization of take, sale, and propagation of wild mammals, wild birds, and feral livestock that are not defined as protected species to reduce risks of communicable diseases, nuisances, and damages to wild or domestic species, agricultural crops, property, and environment. Makes corresponding changes to the exemption provisions of the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act.

Property Tax & TIF Extension

HB 0179 Libraries-Treasurer Bond-TIFs Public Act 97-101, effective January 1, 2012

Amends the Illinois Local Library Act, the Illinois Library System Act, and the Public Library District Act of 1991. Provides that, as an alternative to a personal bond on the treasurer of the library, system, or district, the board may require the treasurer to secure an insurance policy or other insurance instrument with coverage for negligent or intentional acts by library, system, or district employees. Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code to remove a reference to the Illinois Public Library

Statistics produced by the Library Research Center at the University of Illinois.

HB 0234 Application for Open Space Valuation Public Act 97-296, effective August 11, 2011

Provides that applications for open space valuation must be filed by June 30 in counties with less than 3,000,000 inhabitants (in the introduced bill, the requirement applies to all counties).

HB 1215 City of Markham TIF Extension Public Act 97-93, effective January 12, 2012

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 June 1, 1994 by the City of Markham must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the ordinance was adopted.

HB 1218 Property Tax-Delinquent Tax Last Day Public Act 97-557, effective July 1, 2012

Amends the Property Tax Code. Provides that tax purchasers in all counties must register with the county collector. Provides that any person owning or claiming properties upon which application for judgment is applied for and any lienholder of record may pay the taxes and costs due at any time on or before the calendar day immediately preceding the day the taxes are sold. Requires the collector to accept those payments. Provides that petitions of indemnity must be filed no later than 10 years after the tax deed was issued. Provides that collectors shall employ an automated system during tax sales. Requires the county collector to post on his or her website certain information about properties that are eligible to be sold at a tax sale. Contains provisions concerning notice of tax sales. Contains other provisions concerning tax sales. Amends the Counties Code to require the county treasurer to keep his or her office open from 8:00 a.m. until 5:00 p.m. on the day before the commencement of a tax sale and during each day the tax sale is pending. Pre-empts the concurrent exercise of home rule powers. In provisions concerning notice of tax sales, provides that the advertisement and the collector's online database shall include the street address for the

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property that is on file with county collector (instead of "the street address"). Provides that a provision requiring the collector to employ automated means applies only in counties with more than 10,000 inhabitants. Provides that, in counties with 10,000 or fewer inhabitants, either (i) the collector shall employ an automated bidding system or (ii) all tax sales shall be videotaped with audio. Provides that all hardware and software used with respect to the automated system must be re-certified by the Department every 5 years. Provides that the requirement that notice shall be published at least 30 days before the day on which judgment is to be applied for applies in all counties (instead of counties other than Cook County). Provides that the published notice of application for judgment and sale of delinquent property and the county collector's online database may (instead of shall) include the street address for the property. Provides that the county collector's online list may not include the name of the property owner. Provides that, in all counties, either (i) the collector shall employ an automated bidding system that is programmed to accept the lowest redemption price bid by an eligible tax purchaser or (ii) all tax sales shall be digitally recorded with video and audio (in the engrossed bill, in counties with more than 10,000 inhabitants, the collector is required to employ an automated bidding system). Provides that, if the tax sale is recorded and no automated bidding system is used, then the recordings shall be maintained by the collector for a period of at least 3 years from the date of the tax sale. Removes a provision from the engrossed bill providing that notice of application for judgment against delinquent properties shall be published at least 30 days (instead of 10 days) before judgment is applied for. Provides that property owners may pay delinquent taxes at any time on or before the business day (instead of calendar day) immediately preceding the day the taxes are sold. Provides that the county treasurer must keep his or her office open from 8:00 a.m. until 4:00 p.m. (instead of 5:00 p.m.) on the day before the commencement of a tax sale and during the same hours each day the sale is pending.

HB 1486 Village of Bensenville TIF Extension Public Act 97-372, effective August 15, 2011

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 May 19, 1998 by the Village of Bensenville must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the ordinance was adopted.

HB 1518 Senior Real Estate Tax Deferral/Railroad Property Tax Assessment Public Act 97-481, effective August 22, 2011

A. Amends the Senior Citizens Real Estate Tax Deferral Act. Beginning in tax year 2012, increases the taxpayer's income limit from \$50,000 to \$55,000. Provides that "qualified property" must not be held in trust, other than an Illinois land trust with the taxpayer identified as the sole beneficiary, if the taxpayer is filing for the program for the first time effective as of the January 1, 2011 assessment year or tax year 2012 and thereafter. Effective as of the January 1, 2011 assessment year or tax year 2012 and thereafter, provides that the total amount of any deferral shall not exceed \$5,000 per taxpayer in each tax year.

B. Amends the Property Tax Code. Provides that any increase in railroad operating property's overall valuation that is directly attributable to the investment, improvement, replacement, or expansion of railroad operating property on or after January 1, 2010, through State or federal government programs necessary for higher speed passenger rail transportation, including cooperative agreements, shall be excluded from the valuation of its real property improvements. Provides that certain statements and schedules required to be submitted by railroad companies must include information pertaining to any potential increases in the property's overall valuation that is directly attributable to the investment, improvement, replacement, or expansion of railroad operating property on or after January 1, 2010 through State or federal governmental programs necessary for higher speed passenger rail transportation.

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HB 1926 Housing Authorities Act Property Tax Exemption Public Act 97-451, effective August 19, 2011

Amends the Property Tax Code. In a Section granting an exemption for property of housing authorities created under the Housing Authorities Act, provides that the property shall not lose its exemption because the legal title is held by either: (i) an entity that is organized as a partnership or limited liability company, in which the housing authority, or an affiliate or subsidiary of the housing authority, is a general partner of the partnership or managing member of the limited liability company; or (ii) an entity that is organized as a partnership or limited liability company, in which the housing authority, or an affiliate or subsidiary of the housing authority, is a general partner of the partnership or managing member of the limited liability company, for the purposes of owning and operating a residential rental property that has received an allocation of Low Income Housing Tax Credits for 100% of the dwelling units.

SB 1386 Property Tax Refund Petitions Public Act 97-521, effective August 23, 2011

Amends the Property Tax Code. Provides that, in Cook County, a claim for a refund for an erroneous assessment or overpayment is allowed if the petition is filed between September 1, 2011 and September 1, 2012 and the right to a refund arose more than 5 years prior to the date the petition is filed but not earlier than January 1, 2000. Provides that the Cook County Treasurer shall not accept such a claim for refund before September 1, 2011, and shall accept a claim for refund by mail or in person. Provides that no such refund shall be paid if the issuance of the refund would cause the aggregate total of taxes and interest refunded under those provisions to exceed \$350,000. Provides that the Cook County Treasurer shall notify the public of the provisions of this paragraph on the Treasurer's website. Preempts the concurrent exercise of home rule powers.

SB 1435 City of Lawrenceville TIF Extension Public Act 97-600, effective August 26, 2011

Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that the redevelopment project in the TIF district created by an ordinance that was adopted on October 12, 1989 by the City of Lawrenceville must be completed by December 31 of the 28th year (now, the 23rd year) after the year in which the ordinance was adopted.

SB 1688 Beardstown Regional Flood Prevention District Public Act 97-309, effective August 11, 2011

Creates the Beardstown Regional Flood Prevention District Act. Provides that the Cass County Board may, by ordinance, create a flood prevention district to perform emergency levee repair, flood prevention, and stormwater control. Provides that the affairs of the district shall be managed by a board of commissioners consisting of 7 members. Sets forth the powers of the district, including the power for the district to issue revenue bonds and the power to impose property taxes.

SB 1804 Property Tax Covenants Public Act 97-533, effective August 23, 2011

Provides that a deed restriction, restrictive covenant, or similar provision may not waive, prohibit, or restrict the statutory rights (instead of "the right") to notice of a public hearing or the right to object, oppose, or challenge (i) the creation of a special service area, (ii) the levy of any tax of a special service area, or (iii) the issuance of bonds of a special service area.

Local Government

HB 0212 Disadvantaged Municipality Business Corridor Public Act 97-577, effective January 1, 2012

Amends the Illinois Municipal Code. Provides that 2 adjoining disadvantaged municipalities may form a business corridor by intergovernmental agreement. Defines "disadvantaged municipality". Provides that the business corridor shall

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encompass only territory along the common border of the municipalities that is (i) undeveloped or underdeveloped and (ii) not likely be developed without the creation of the business corridor.

Provides that the agreement must contain certain information. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that tangible personal property purchased from a business located in a business corridor is exempt from taxation under the Acts beginning on the first day of the first month to occur not less than 30 days after the business corridor is established and continuing through December 31 of the fifth calendar year after the business corridor is established. Provides that, in the sixth calendar year after the business corridor is established, the tax is imposed on that tangible personal property at the rate of 3%. Provides that the proceeds of the tax imposed at the rate of 3% shall be distributed to the municipalities. Reinserts the provisions of the engrossed bill with changes. Requires the municipality to conduct a public hearing before entering into an intergovernmental agreement designating a business corridor. Provides that the property tax abatement for property in a business corridor must be done in accordance with other procedures set forth in the Property Tax Code. Provides that the taxing district may order a business corridor abatement by a majority vote of its governing authority. Provides that a business corridor abatement may not exceed a period of 10 years.

HB 1866 Upper Illinois River Valley Development Authority Bonds Public Act 97-312, effective August 11, 2011

Amends the Upper Illinois River Valley Development Authority Act. Provides that the Upper Illinois River Valley Development Authority may issue bonds, notes, or other evidences of indebtedness in an aggregate amount outstanding not to exceed \$500,000,000 (now, \$250,000,000). Provides that the notes and bonds issued by the Authority and the income from these notes and bonds may be free from all taxation by the State or its political subdivisions, except for estate, transfer, and inheritance taxes. Provides that the exemption from taxation shall apply to the income

on any notes or bonds of the Authority only if the Authority in its sole judgment determines that the exemption enhances the marketability of the bonds or notes or reduces the interest rates that would otherwise be borne by the bonds or notes. Further amends the Upper Illinois River Valley Development Authority Act. Provides that certain provisions concerning the State's moral obligation for the bonds of the Upper Illinois River Valley Development Authority shall not apply to bonds issued by the Authority on or after the effective date of the amendatory Act.

SB 2170 School Facility Occupation Tax Public Act 97-542, effective August 23, 2011

Amends the Counties Code. Requires the imposition of a school facility occupation tax in a county if the electors of the county have approved a proposition for the tax. Provides that a school facility occupation tax imposed by approval of the electors may be reduced or discontinued if the electors have voted to reduce or discontinue the tax. Amends the Local Government Debt Reform Act. Removes a sentence providing that a backdoor referendum is not required for alternate bonds if the proceeds backing the alternate bonds are realized from revenues obtained from a school facility occupation tax. Amends the School Code. Provides that a referendum shall not be required if the purchase, construction, or building of a school building is paid from funds received from the County School Facility Occupation Tax Law or from the proceeds of bonds secured by revenues obtained from that Law.

Lottery

SB 270 Lottery separation from Department of Revenue Public Act 97-464; certain provisions effective August 19, 2011, remainder of bill effective October 15, 2011

Amends the Illinois Lottery Law by transferring the powers of the Division of the Lottery within the Department of Revenue to the Department of the Lottery and makes related changes. Provides for oversight of the private manager by the Chief Procurement Officer. Makes corresponding

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changes in the Civil Administrative Code of Illinois, the Department of Public Health Powers and Duties Law of the Civil Administrative Code of Illinois, and the Illinois Department of Revenue Sunshine Act. Further amends the Illinois Lottery Law. Provides an annual salary for the Superintendent of \$142,000. Provides for the designation of an Acting Superintendent during the absence or inability to act of the Superintendent, or in the case of a vacancy in the office of Superintendent until a successor is appointed and qualified. Makes changes in provisions concerning the qualifications of the Superintendent, the requirement that the Department provide to the Chief Procurement Officer a complete and un-redacted copy of the management agreement or any contract, and selection of the final offeror. Makes changes concerning the Department's reporting and information request requirements. Provides that, on the effective date of the amendatory Act (rather than on July 1, 2011), all powers, duties, rights, and responsibilities of the Division of the Lottery within the Department of Revenue shall be transferred to the Department of the Lottery, and makes related changes. Provides that certain provisions are effective immediately, and the remainder are effective on October 15, 2011.

SB 1279 Scratch Off – Ticket for the Cure Public Act 97-92, effective July 11, 2011

Amends the Illinois Lottery Law; changes the title of the scratch-game from the "Ticket For The Cure" to "Carolyn Adams Ticket For The Cure"; provides that in awarding grants, the Department of Public Health shall consider criteria that includes, but is not limited to, projects and initiatives that address disparities in incidence and mortality rates of breast cancer, based on data from the Illinois Cancer Registry, and populations facing barriers to care; makes other changes; also makes technical changes; amends the Department of Public Health Powers and Duties Law of the Civil Administrative Code of Illinois; makes changes to provisions concerning the Carolyn Adams Ticket For The Cure Board; provides that the Department of Public Health shall submit a report to the Governor and the General Assembly by December 31 of each year

that provide a summary of the Carolyn Adams Ticket for the Cure lottery ticket sales, grants awarded, and the accomplishments of the grantees.

Liquor

HB 0079 Liquor – Memorial Hall Public Act 97-395, effective date August 16, 2011

Amends the Liquor Control Act of 1934. Provides that alcoholic liquors may be delivered to and sold at Memorial Hall, located at 211 North Main Street, Rockford.

HB 1192 Liquor – DNR Facilities Public Act 97-167, effective July 22, 2011

Amends the Liquor Control Act of 1934. Provides that, in accordance with a license issued under the Act, alcoholic liquor may be sold, served, or delivered in buildings and facilities under the control of the Department of Natural Resources during events or activities lasting 7 continuous days upon the written approval of the Director of Natural Resources acting as the controlling government authority. Makes other changes.

HB 1491 Liquor – County Buildings by Ordinance Public Act 97-250, effective August 4, 2011

Amends the Liquor Control Act of 1934. Provides that the corporate authorities of a county may provide by ordinance that alcoholic liquor may be sold or delivered in any specifically designated building belonging to or under the control of the county or in any building located on land under the control of the county provided that the county complies with all applicable local ordinances in any incorporated area of the county. Makes technical changes.

HB 1686 Liquor – Sale Near School Public Act 97-9, effective June 14, 2011

Amends the Liquor Control Act of 1934. Provides for the issuance or renewal of a retail license authorizing the sale of alcoholic liquor at a

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premises located within a municipality in excess of 1,000,000 inhabitants and within 100 feet of a school if certain conditions are met.

HB 1852 Liquor – ISU Golf Course Public Act 97-33, effective June 28, 2011

Amends the Liquor Control Act of 1934. Provides that alcoholic liquors may be sold at retail in buildings of golf courses owned by Illinois State University in connection with the operation of an established food serving facility during times when food is dispensed for consumption upon the premises.

SB 0665 Craft Distillery Gallon Production Increase Public Act 97-455, effective August 19, 2011

Amends the Liquor Control Act of 1934. Provides that a craft distiller license shall allow the manufacture of up to 15,000 gallons (increased from 5,000 gallons) of spirits by distillation per year and the storage of such spirits.

SB 0754 Craft Brewery Self Distribution Public Act 97-5, effective June 1, 2011

Amends the Liquor Control Act of 1934. Provides that a brew pub licensee may simultaneously hold a craft brewer license if he or she otherwise qualifies for the craft brewer license and the craft brewer license is for a location separate from the brew pub's licensed premises. Defines "craft brewer". Provides for a manufacturer's license under the Act for a Class 10 Craft Brewer. Provides that a craft brewer's license, which may only be issued to a licensed brewer or licensed non-resident dealer, shall allow the manufacture of up to 465,000 gallons of beer per year. Provides that a craft brewer licensee may make sales and deliveries to importing distributors and distributors and to retail licensees if the licensee receives a self-distribution exemption from the Commission. Provides that craft brewer licensee may make application to the Commission for a self-distribution exemption to allow the sale of not more than 232,500 gallons of the exemption holder's beer to retail licensees per year. Provides that a self-distribution exemption holder is not

prohibited from entering into or simultaneously having a distribution agreement with a licensed Illinois importing distributor or a distributor. Provides that if a self-distribution exemption holder enters into a distribution agreement and has assigned distribution rights to an importing distributor or distributor, then the self-distribution exemption holder's distribution rights in the assigned territories shall cease in a reasonable time not to exceed 60 days. Provides that a licensed brewer may make sales and deliveries of beer to importing distributors and distributors and as authorized under specified provisions of the Act. Provides that a brew pub license shall allow the licensee to make sales, with the approval of the Commission, of beer manufactured on another brew pub licensed premises that is substantially owned and operated by the same licensee. Provides that a brew pub license shall permit a person who has received prior approval from the Commission to annually transfer no more than a total of 50,000 gallons of beer manufactured on premises to all other licensed brew pubs that are substantially owned and operated by the same person. Sets forth provisions concerning applications for a self-distribution exemption, discipline, legislative intent, and fees for a craft brewer's license. Makes other changes.

SB 1293 Liquor License - 100 Feet of a Church Public Act 97-12, effective June 14, 2011

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

SB 1668 Liquor License - NIU buildings Public Act 97-45, effective June 28, 2011

Amends the Liquor Control Act of 1934. Provides that alcoholic liquors may be served or sold in buildings under the control of the Board of Trustees of Northern Illinois University for events that the Board may determine are public events and not student-related activities. Provides that the Board of Trustees shall issue a written policy within 6 months after the effective date of the

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amendatory Act concerning the types of events that would be eligible for an exemption. Provides that the Board of Trustees may issue revised, updated, new, or amended policies as it deems necessary and appropriate. Specifies factors that the Board shall, in addition to other factors it considers relevant and important, consider in forming its written policy.

SB 1782 Brewer Retail License

Public Act 97-606, effective August 26, 2011

Amends the Liquor Control Act of 1934. Specifies that any person having been licensed as a manufacturer shall be permitted to receive one retailer's license for the premises in which he or she actually conducts such business, permitting only the retail sale of beer manufactured at such premises and only on such premises.

SB 1835 Liquor License – College of DuPage

Public Act 97-51, effective June 28, 2011

Provides that alcoholic liquors may be delivered to and sold at the College of DuPage, Illinois Community College District No. 502.

Gaming

SB 0745 Video Gaming – Veterans/Fraternal Organizations

Public Act 97-594, effective August 26, 2011

Amends the Video Gaming Act. Provides that a licensed fraternal establishment or licensed veterans establishment that does not hold a liquor license may operate video gaming terminals if (i) the establishment is located in a county with a population between 8,500 and 9,000 based on the 2000 U.S. Census and (ii) the county prohibits or limits the sale of alcohol by ordinance in a way that prohibits the establishment from selling alcohol. Effective immediately. Provides that a licensed fraternal establishment or licensed veterans establishment that does not hold a liquor license may operate video gaming terminals if (i) the establishment is located in a municipality within a county with a population between 8,500 and 9,000 based on the 2000 U.S. Census and (ii) the municipality or county prohibits or limits the sale of alcohol by ordinance in a way that prohibits the establishment from selling alcohol.

Miscellaneous

HB 0298 Criminal Identification Act – Sealing Records

Public Act 97-443, effective August 19, 2011

Amends the Criminal Identification Act. Adds that the court shall not order the sealing of records of an arrest which results in the petitioner being charged with a felony offense or records of a charge not initiated by arrest for a felony offense unless (i) the charge results in acquittal, dismissal, or the petitioner's release without conviction or (ii) the charge results in a conviction, but the conviction was reversed or vacated.

HB 0466 Compromised Debt

Public Act 97-444, effective August 19, 2011

Amends the Uncollected State Claims Act. Provides that a public university may delete from its records debts of \$1,000 or more certified as uncollectible when the debt is more than 8 years old. Provides that debts that are less than 8 years old and owed to a public university, child support debts enforced by the Department of Healthcare and Family Services, and debts enforced by the Department of Employment Security are not subject to certain provisions concerning the sale of debts certified as uncollectible. Amends the Illinois State Collection Act of 1986. Provides that certain provisions of the Act concerning collection agency fees do not apply to second, third, or subsequent placements or to litigation activities. Provides that Illinois public universities are not subject to certain provisions of the Act setting out requirements for entering into deferred payment plans or compromising past due debts. Provides that the Illinois Department of Transportation is not subject to certain provisions concerning requirements for entering into deferred payment plans. Provides that, before a State agency accepts a compromised debt, the amount of the compromised debt must be approved by the Secretary or Director of the agency (now, the Department of Revenue). Provides that Illinois public universities shall deposit all amounts received from the sale of past due debt into the General Revenue Fund, but shall not be required to deposit into the General Revenue Fund

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amounts received under a deferred payment plan or a compromised debt payment plan. Provides that child support debts enforced by the Department of Healthcare and Family Services and debts enforced by the Department of Employment Security are not subject to certain provisions concerning requirements for entering into deferred payment plans or compromising past due debts.

HB 1490 Tax on Boxing/Mixed Martial Arts Tickets

Public Act 97-119, effective July 14, 2011

A. Creates the State of Illinois Athletic Board and disbands the State Professional Boxing Board. Provides changes to provisions concerning the short title and definitions; restricted contests and events; conduct of a professional contest or an amateur contest; permits; who must be licensed; professional or amateur contests; and inspectors. Amends the State Finance Act by creating the Athletics Supervision and Regulation Fund.

SB 0043 Taxation Disclosure Act

Public Act 97-353, effective January 1, 2012

Creates the Taxation Disclosure Act. Provides that the Department of Revenue shall make tax rate information available on its Internet website. Provides that information for use and occupation taxes shall include the tax rate applicable in a municipality or the unincorporated area of a county and list the individual rates that comprise the aggregate rate in that municipality or in the unincorporated area of that county. Provides that information for property taxes shall include the name of each taxing district, a list of all funds for which taxes were extended, and the district's total tax rate. Provides that information for income taxes shall include the individual and the corporate income tax rates. Provides that information for excise taxes shall include the statewide and the local rates. Provides that the information shall be made available in a viewable and downloadable format and shall be updated regularly.

SB 0109 Cigarette Manufacturer Representatives

Public Act 97-587, effective August 26, 2011

Amends the Cigarette Tax Act. Requires manufacturers to apply with the Department prior to marketing cigarettes in the State. Prohibits certain manufacturers from having manufacturer representatives in the State, and prohibits certain individuals from acting as manufacturer representatives. Contains provisions concerning sales of cigarettes by manufacturer representatives. Requires certain reports. Requires returns under the Act to list the quantity of cigarettes sold by manufacturer representatives.

SB 0335 BIMP

Public Act 97-72, effective July 1, 2011

Creates the FY2012 Budget Implementation (Finance) Act.

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Income Tax

HB 3934 EDGE Agreements Posted Online Public Act 97-749, effective July 6, 2012

Amends the Economic Development for a Growing Economy Tax Credit Act. Requires the Department of Commerce and Economic Opportunity to post on its website the terms of each Agreement entered into under the Act on or after the effective date of the amendatory Act.

HB 5111 Small Business Job Creation Credit: "Small Business" Definition Change Public Act 97-1052, effective August 23, 2012

A. Amends the Small Business Job Creation Tax Credit Act. Provides that an employee who is employed in the service of the applicant for a basic wage for at least 35 hours each week or who renders a standard of service to the applicant that is generally accepted as full-time employment is considered a full-time employee of the applicant regardless of whether a W-2 is issued for the employee by a professional employer organization. Requires the Department of Commerce and Economic Opportunity to make rules concerning applicants for which a professional employer organization has been contracted to issue W-2s and make payment of withholding taxes.

B. Provides that the term "Professional Employer Organization" does not include a day and temporary labor service agency regulated under the Day and Temporary Labor Services Act.

SB 1286 Animation Feature Inclusion (Film Production Service Tax Credit) Public Act 97-796, effective July 13, 2012

Amends the Film Production Services Tax Credit Act of 2008. Defines "accredited animated production". Removes language providing that, to qualify as an Illinois labor expenditure, the expenditure must be paid in the tax year for which

the applicant is claiming the credit or no later than 60 days after the end of the tax year. Provides that each applicant requesting credits for an accredited animated production commencing on or after July 1, 2010 may make an application to the Department of Commerce and Economic Opportunity in each taxable year beginning with the taxable year in which the production commences and ending with the taxable year in which production is complete, provided that no credit may be claimed for a taxable year ending prior to December 31, 2012.

SB 3241 Veterans Tax Credit/Property Tax Abatement – Surviving Spouse of Fallen Soldier/Roof Bolt Exemption Public Act 97-767, effective July 9, 2012

Creates a credit in the amount equal to 20%, but in no event to exceed \$5,000, of the gross wages paid by the taxpayer to a qualified veteran in the course of that veteran's sustained employment during each taxable year ending on or after the date of hire by the taxpayer if that veteran was unemployed for an aggregate period of 4 weeks or more during the 6-week period ending on the Saturday immediately preceding the date he or she was hired by the taxpayer. Amends the Property Tax Code. Provides that an abatement granted to the surviving spouse of a fallen police officer or rescue worker also applies to the surviving spouse of a fallen soldier. Amends the Use Tax Act, Service Use Tax Act, Service Occupation Tax Act, and Retailers' Occupation Tax Act to provide that until July 1, 2003, and beginning again on the effective date of the amendatory Act and thereafter, coal and aggregate exploration (instead of only coal exploration), mining, offhighway hauling, processing, maintenance, and reclamation equipment, including replacement parts and equipment, and including equipment purchased for lease, but excluding motor vehicles required to be registered under the Illinois Vehicle Code, are exempt from specified taxes.

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SB 3320 Tax Check-offs/Lottery - Extension of Quality of Life Scratch-off Public Act 97-1117, effective August 27, 2012

Amends the Illinois Lottery Law and the Department of Public Health Powers and Duties Law of the Civil Administrative Code of Illinois to extend the Quality of Life scratch-off game and the Quality of Life Board for an additional 5 years. Amends the State Finance Act. Creates the Childhood Cancer Research Fund, the Children's Wellness Charities Fund, and the Housing for Families Fund as special funds in the State treasury. Provides that moneys in the Childhood Cancer Research Fund shall be used by the Department of Public Health to make grants to public or private not-for-profit entities for the purpose of conducting childhood cancer research. Provides that moneys in the Children's Wellness Charities Fund shall be used by the Department of Human Services to make grants to public or private not-for-profit entities for the purpose of administering grants to children's health and well-being charities located in Illinois. Provides that moneys in the Housing for Families Fund shall be used by the Department of Human Services to make grants to public or private not-for-profit entities for the purpose of building new housing for low income, working poor, disabled, low credit, and no credit families. Amends the Illinois Income Tax Act. Creates tax checkoffs for those new funds. Creates a tax checkoff for the Department of Human Services Community Services Fund. Requires the Department of Revenue to include certain tax checkoff funds on its individual income tax forms.

SB 3507 Unemployment Benefits Public Act 97-709, effective July 1, 2012

Amends the Illinois Income Tax Act. Provides that unemployment benefits paid by the Illinois Department of Employment Security are allocable to this State.

SB 3619 Tax Credit Repayment Public Act 97-1097, effective August 24, 2012

Provides that repayment of a tax credit allowed for investment in a qualified new business venture shall be required if certain conditions are not met.

Provides that, if the Department of Commerce and Economic Opportunity determines that the qualified new business venture did not meet certain employment requirements, then the claimant shall pay to the Department of Revenue a percentage of the credits allowed, according to a specified schedule. Provides that the Department of Commerce and Economic Opportunity must notify the Department of Revenue of every credit revoked and subject to repayment. Provides that the Department of Commerce and Economic Opportunity may register a business as a qualified new business only if the business, at the time it is first certified (now, no time limitation), has fewer than 100 employees, has been in operation in Illinois for not more than 10 consecutive years, and has received not more than \$10,000,000 in aggregate private equity investment. Amends the Business Location Efficiency Incentive Act to provide for the continuation, validation, and re-enactment of the Act, which was inadvertently repealed on December 31, 2011.

Sales & Excise Tax

HB 3129 Prepaid Wireless 9-1-1 Surcharge Act Trailer

Public Act 97-748, effective July 6, 2012

Amends the Prepaid Wireless 9-1-1 Surcharge Act. Provides that the Department of Revenue shall pay to the State Treasurer all prepaid wireless E911 charges and penalties collected for deposit into the Wireless Service Emergency Fund, other than amounts to be paid to the Municipal Wireless Service Emergency Fund. Sets forth reporting and distribution requirements concerning the amounts collected. Provides that the Department may deduct a specified amount of remitted charges to be transferred into the Tax Compliance and Administration Fund (now, to be retained by the Department) to reimburse the Department for its direct costs of administering the collection and remittance of prepaid wireless 9-1-1 surcharges. Provides that if a home rule municipality having a population in excess of 500,000 as of the effective date of this amendatory Act imposes an E911 surcharge, then the Treasurer shall deposit any amounts collected into the Municipal Wireless Service Emergency Fund. Sets forth reporting and distribution requirements concerning the amounts collected. Further provides that overpayments received by

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the Department for liabilities reported on existing or combined returns shall be first applied to retailers' occupation tax, use tax, service occupation tax, or service use tax liabilities. Provides that any interest attributable to moneys in the Municipal Wireless Service Emergency Fund must be deposited into the Municipal Wireless Service Emergency Fund. Amends the State Finance Act to create the Municipal Wireless Service Emergency Fund.

HB 3340 Automotive Recycling/Remittance Public Act 97-832, effective July 20, 2012

Amends the Illinois Vehicle Code. Changes the definition of "automotive parts recycler" to mean a person who is in the business of acquiring previously owned vehicles and vehicle parts for the primary purpose of disposing of an entire vehicle or parts of vehicles (instead of only parts of vehicles) in a manner other than that described in the definition of a "scrap processor" in the Code. Modifies the definitions of "remittance agent" and "remitter" to include persons who give and receive money for the payment of registration plates, vehicle certificates of title, taxes, or registration fees (rather than the payment of vehicle taxes, license or registration fees). Provides that an application for a salvage certificate shall be submitted to the Secretary of State when any licensed rebuilder, repairer, new or used vehicle dealer, or remittance agent has applied for title to a vehicle that he or she knows or should have known to have sustained damages in excess of 33 1/3% of the vehicle's fair market value. Provides that an application for a remittance agent license must be accompanied by other information the Secretary may require and by a statement that the applicant has not committed in the past 3 years any violation as determined in any civil, criminal, or administrative proceedings under the Retailers' Occupation Tax Act or under portions of the Illinois Vehicle Code concerning title and registration requirements. Modifies language concerning the purpose of an Article concerning remittance agents and in Sections concerning the denial, suspension, and revocation of remittance agent licenses. Removes language from a Section concerning the application of the Article concerning remittance agents, a Section concerning the licensing of remittance agents, and a Section concerning

hearings and subpoenas.

HB 4314 Utility Tax Exemption Public Act 97-818, effective July 16, 2012

Amends the Public Utilities Act. Provides that a business entity that meets certain specifications shall be exempt from the additional charges added to the business enterprise's utility bills as a pass-on of the municipal and State utility taxes if the business enterprise makes investments that cause the retention of a minimum of 300 full-time equivalent jobs in the manufacturing sector in an area in Illinois in which the unemployment rate is above 9% and makes an application to the Department within 3 months of a certain date and certifies relocation of the 300 full-time equivalent jobs within 48 months (rather than 36 months) after the application.

HB 5289 Sales Tax Evasion Offense Public Act 97-1074, effective January 1, 2013

Amends the Retailers' Occupation Tax Act. Creates the offense of sales tax evasion. Provides that a person commits the offense of sales tax evasion when he knowingly attempts in any manner to evade or defeat the tax imposed on him or on any other person, or the payment thereof and he commits an affirmative act in furtherance of the evasion. Defines "affirmative act in furtherance of the evasion" as an act designed in whole or in part to (i) conceal, misrepresent, falsify, or manipulate any material fact or (ii) tamper with or destroy documents or materials related to a person's tax liability. Provides that two or more acts of sales tax evasion may be charged as a single count in any indictment, information, or complaint and the amount of tax deficiency may be aggregated for purposes of determining the amount of tax which is attempted to be or is evaded and the period between the first and last acts may be alleged as the date of the offense. Sets forth criminal penalties for the offense of sales tax evasion. Provides that prosecutions for sales tax evasion must be commenced within 5 years (instead of 3 years) after the commission of the act.

SB 2194 Cigarette Tax Public Act 97-688, effective June 14, 2012

Creates the Cigarette Machine Operators' Occupation Tax Act. Imposes a tax upon all

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persons engaged in the business of operating a cigarette machine at the rate of 99 mills per cigarette. Requires cigarette machine operators to obtain a license from the Department of Revenue. Contains provisions concerning refunds, returns, and hearings. Amends the Cigarette Tax Act and the Cigarette Use Tax Act. Increases the taxes imposed under those Acts to 50 mills per cigarette beginning on June 24, 2012. Amends the Tobacco Products Tax Act. Increases the rate of tax to 36% of the wholesale price of tobacco products sold or otherwise disposed of to retailers or consumers in the State. Provides that 50% of the proceeds shall be paid into the Long-Term Care Provider Fund and 50% of the proceeds shall be paid into the Healthcare Provider Relief Fund. Contains provisions concerning moist snuff. Amends the Property Tax Code. Creates an exemption for hospitals that provide health care services to low-income and underserved individuals. Amends the Illinois Income Tax Act. Creates a credit for hospitals in an amount equal to the lesser of the amount of real property taxes paid during the tax year on real property used for hospital purposes during the prior tax year or the cost of free or discounted services provided during the tax year pursuant to the hospital's charitable financial assistance policy, measured at cost. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that property sold to or used certain hospitals is exempt. Amends the Hospital Provider Funding Article of the Illinois Public Aid Code. Imposes specific assessments on outpatient services for State fiscal years 2013 through 2014, and July 1, 2014 through December 31, 2014. Contains provisions concerning the effective date of the assessments. Requires certain transfers from the Hospital Provider Fund for State fiscal years 2013 and 2014. Provides that the new assessments shall not take effect or shall cease to be imposed if certain criteria are met. Contains provisions concerning: hospital access improvement payments on or after July 1, 2012; magnet and perinatal hospital adjustments; trauma level II adjustments; dual eligible adjustments; Medicaid volume adjustments; outpatient service adjustments; care coordination adjustments; specialty hospital adjustments; physician supplemental adjustments; and

protection of federal revenue. Defines terms. Makes other changes.

SB 3616 Enterprise Zone Reform Public Act 97-905, effective August 7, 2012

Provides that an area is qualified to become an enterprise zone if it meets certain specified criteria. Creates an Enterprise Zone Board within the Department of Commerce and Economic Opportunity for the purpose of approving or denying Enterprise Zone applications certified by the Department. Amends the Retailers' Occupation Tax Act. Authorizes the Department of Revenue to issue Enterprise Zone Building Materials Exemption Certificates and a High Impact Building Materials Exemption Certificates. Provides that no River Edge Redevelopment Zone may be extended on or after the effective date of the amendatory Act. Provides that, at the time of its term expiration, each River Edge Redevelopment Zone will become an open enterprise zone, available for its previous designees or a new applicant to compete for designation as an enterprise zone. Contains other provisions. Amends the Illinois Income Tax Act. Eliminates the job tax credit for a taxpayer conducting business operations in an enterprise zone. Eliminates the deduction for dividends that were paid by a corporation which conducts business operations in an enterprise zone. Eliminates the deduction for interest income from a loan or loans secured by property which is eligible for the Enterprise Zone Investment Credit. Requires each business that receives incentives due to its location within an Enterprise Zone, a River Edge redevelopment Zone, or because of its designation as a High Impact Business to report the total tax benefits received by the business, broken down by incentive category, annually to the Department of Revenue. Makes other changes.

Local Government

HB 0587 Park District Property Tax Levy Public Act 97-974, effective August 17, 2012

Amends the Park District Code. Provides that a park district may increase the property tax levy for

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corporate purposes or recreational programs to a total rate that does not exceed the total of the rates authorized under the Act for those purposes, as long as the increase is offset by a like property tax levy reduction in one or more of the park district's funds. Further provides that a tax increase may not exceed the limiting rate set forth in the Property Tax Code.

HB 3859 Municipalities/Counties Tax Sharing Agreements

Public Act 97-976, effective January 1, 2013

A. Amends the Freedom of Information Act. Exempts specified information concerning tax sharing agreements in counties and municipalities from public inspection and copying. Amends the Counties Code and the Illinois Municipal Code. Provides that any county or municipality that enters into an agreement to share or rebate any portion of retailers' occupation taxes generated by retail sales of tangible personal property must comply with newly created reporting requirements. Reports must be electronically filed with the Department within 30 days of their execution. Reports in existence at the time of the effective date of the Act must be electronically filed with the Department within 90 days of the effective date. Sets forth information that must be contained within the report. Provides that specified reports required to be filed with the Department of Revenue shall be posted on the Department's website within 6 months after the effective date of the amendatory Act. Requires the website to be updated on a monthly basis to include newly received reports. Amends the State Mandates Act to require implementation without reimbursement.

HB 4239 Automatic Tax Sale Bidding System Requirement Extension/Leasehold Exemptions

Public Act 97-1125, effective August 28, 2012

Amends the Property Tax Code. Provides that the chief county assessment officer may require certain conditions to be met when granting a General Homestead Exemption for a leasehold interest. Provides that certain provisions of Public Act 97-557 requiring collectors to either (i) employ an automated bidding system that is programmed

to accept the lowest redemption price bid by an eligible tax purchaser or (ii) digitally record all tax sales with video and audio take effect January 1, 2013.

HB 4242 Natural Disaster Homestead Exemption

Public Act 97-716, effective June 29, 2012

Creates the Natural Disaster Homestead Exemption. Provides that the exemption is equal to equalized assessed value of the residence in the first taxable year for which the taxpayer applies for an exemption under this Section minus the base amount. Provides that the taxpayer must make an initial application for an exemption under this Section no later than the first taxable year after the residential structure is rebuilt.

HB 4622 Illinois Municipal Retirement Fund Tax Levies

Public Act 97-933, effective August 10, 2012

Amends the Illinois Municipal Retirement Fund (IMRF) Article of the Illinois Pension Code. Provides that revenue generated by specified tax levies may not be used to finance employees' contributions for Federal Social Security taxes. Removes provisions requiring participating municipalities and participating instrumentalities to pay into the Fund employee contributions for Federal Social Security taxes. Makes other technical changes. Amends the State Mandates Act to require implementation without reimbursement.

HB 4988 Municipal Vehicle Immobilization for Vehicle Tax Liability

Public Act 97-937, effective August 10, 2012

Amends the Illinois Vehicle Code. Provides that a municipality may provide by ordinance for a program of vehicle immobilization to facilitate enforcement of municipal vehicle tax liability. Contains additional provisions governing notice and procedural matters involving implementation of the new Section. Provides that payment in full of any fine or penalty resulting from a vehicle tax violation shall constitute a final disposition of that violation.

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HB 5362 Non-Home Rule Sales Tax Public Act 97-837, effective July 20, 2012

Amends the Illinois Municipal Code. Provides that the corporate authorities of a non-home rule municipality may, until December 31, 2020 (now, December 31, 2015), use the proceeds of a tax imposed under the Non-Home Rule Municipal Retailers' Occupation Tax Act, Non-Home Rule Municipal Service Occupation Tax Act, or the Non-Home Rule Municipal Use Tax Act for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief.

SB 0409 Special Service Area Tax Levy Public Act 97-1053, effective January 1, 2013

Amends the Property Tax Code. Provides that notice of a proposed tax levy in a special service area must include the proposed amount of the tax levy for special services for the initial year for which taxes will be levied within the special service area. Provides that a public hearing on the establishment of a special service area may not be held less than 60 days after the adoption of the ordinance proposing the establishment of the special service area. Provides that, if, in any year other than the initial levy year, the estimated special service area tax levy is more than 105% of the amount extended for special service area purposes for the preceding levy year, notice shall be given and a hearing held on the reason for the increase.

SB 0548 TIF – East Peoria & Carlyle Public Act 97-1114, effective August 27, 2012

A. Amends the Tax Increment Allocation Redevelopment Act. Provides that the redevelopment project in the TIF district created by an ordinance that was adopted on January 28, 1992 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 ordinance was adopted.

Also provides that the redevelopment project in the TIF district created by an ordinance that was adopted on December 14, 1998 by the City of Carlyle must be completed by December 31 of the

35th year (now, the 23rd year) after the year in which the ordinance was adopted.

SB 0549 Metro East Police District Act Public Act 97-971, effective January 1, 2013

Creates the Metro East Police District Act. Defines terms. Provides that the Metro East Police District shall include the corporate boundaries of the City of East Saint Louis, the Village of Washington Park, the Village of Alorton, and the Village of Brooklyn. Creates the Metro East Police District Commission. Sets forth the powers of the Commission. Contains provisions concerning the establishment of a special fund. Limits the concurrent exercise of home rule powers. Repeals the Metro East Police District Act on December 31, 2019. Amends the Illinois Finance Authority Act. Creates the Metro East Police District Fund. Amends the Counties Code. Provides that a county may adopt a mandatory fine of \$100 to be paid by the defendant upon a judgment of guilty or a grant of supervision for any felony or violation of Section 11-501 of the Illinois Vehicle Code. Amends the Tax Increment Allocation Redevelopment Act of the Illinois Municipal Code. Authorizes a municipality to use moneys from the special tax allocation fund to hire police officers if a determination is made that, as a result of the development associated with the tax increment financing, more police officers are needed, and the municipality is: (i) within the territory of the Metro East Police District, or (ii) contiguous to 2 or more municipalities within the territory of the Metro East Police District and having a population of more than 5,000 inhabitants. Provides that the moneys used may amount to no more than 10% of the funds available. Makes other changes.

SB 1900 County Assessors Public Act 97-797, effective January 1, 2013

Provides that, in counties with 600,000 or more but no more than 700,000 inhabitants, township or multi-township assessors shall return the assessment books or workbooks to the supervisor of assessments on or before July 15 (instead of October 15). Provides that, in all counties with less than 3,000,000 inhabitants (instead of counties with less than 3,000,000 inhabitants but more than

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600,000 inhabitants), the supervisor of assessments may take possession of the books and complete the assessments if the assessor does not return the assessment books or work books within the required time.

SB 2761 Military PPV Leases Public Act 97-942, effective August 10, 2012

Amends the Property Tax Code. Provides that valuation rules for military PPV leases apply to property that is leased for the purpose of the design, finance, construction, renovation, management, operation, and maintenance of rental housing units and associated improvements at military (instead of naval) training facilities, military bases, and related military (instead of naval) support facilities in the State. Provides that the changes apply beginning on January 1, 2006. Provides that, for the taxable years 2006 and thereafter (now, 2006, 2007, 2008, and 2009), the chief county assessment officer in the county in which property subject to a PPV Lease is located shall apply certain provisions concerning the net operating income and the fair cash value of a PPV Lease in assessing and determining the value of any PPV Lease for purposes of the property tax laws of this State.

SB 3101 Change Of Address Public Act 97-1084, effective August 24, 2012

Amends the Property Tax Code. Provides that, if a property owner conveys a permanent change of address in writing to the United States Postal Service, then, on or after the effective date of that change of address, the county collector may mail a property tax bill to the property owner at his or her new address regardless of whether or not the owner notifies the county collector of the address change. Provides that, as an alternative to mailing a copy of the bill, the collector may send tax bills via e-mail at the request of the taxpayer. Effective immediately.

SB 3250 Property Tax Installment Date Public Act 97-944, effective August 10, 2012

Provides that all property upon which the first installment of taxes remains unpaid on the later of June 1 or the day after the first installment due date shall be deemed delinquent and shall bear

interest after that date. Provides that all property upon which the second installment of taxes remains due and unpaid on the later of September 1 or the day after the second installment due date shall be deemed delinquent and shall bear interest after that date.

SB 3252 School District Maximum Tax Rate Public Act 97-1022, effective January 1, 2013

Sets forth a different maximum tax rate for educational purposes for a unit district being established from an elementary district or districts and a high school district (for the first 4 years after formation of the unit district) if the combined rate of the elementary district or districts and the high school district prior to the formation of the unit district is greater than 4.00% for educational purposes. Sets forth a different maximum tax rate for operations and maintenance purposes for a unit district being established from an elementary district or districts and a high school district (for the first 4 years after formation of the unit district) if the combined rate of the elementary district or districts and the high school district prior to the formation of the unit district is greater than 0.75% for operations and maintenance purposes.

SB 3277 Village Of Glenwood TIF Public Act 97-807, effective July 13, 2012

Amends the Tax Increment Allocation Redevelopment Act of the Illinois Municipal Code. Provides that the redevelopment project in the TIF district created by an ordinance that was adopted on May 21, 1991 by the Village of Glenwood must be completed by December 31 of the 35th year (now, the 23rd year) after the year in which the ordinance was adopted.

SB 3314 Property Tax Equalization Factor Public Act 97-1087, effective August 24, 2012

Provides that the approximate amount of the tax extendable, as stated on the referendum question submitted to impose a new or increased limiting rate, shall be calculated by multiplying \$100,000 by (i) the percentage level of assessment prescribed for that property by statute, or by ordinance of the county board in counties that classify property for purposes of taxation in accordance with Section 4 of Article IX of the

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Illinois Constitution; (ii) the most recent final equalization factor certified to the county clerk by the Department of Revenue at the time the taxing district initiates the submission of the proposition to the electors; and (iii) either the new rate or the amount by which the limiting rate is to be increased. Provides that the approximate amount of the additional tax extendable, as stated on the referendum question submitted to increase the extension limitation, shall be calculated by multiplying \$100,000 by (i) the percentage level of assessment prescribed for that property by statute, or by ordinance of the county board in counties that classify property for purposes of taxation in accordance with Section 4 of Article IX of the Illinois Constitution; (ii) the most recent final equalization factor certified to the county clerk by the Department of Revenue at the time the taxing district initiates the submission of the proposition to the electors; (iii) the last known aggregate extension base of the taxing district at the time the submission of the question is initiated by the taxing district; and (iv) the difference between the percentage increase proposed in the question and the lesser of 5% or the percentage increase in the Consumer Price Index for the prior levy year; and dividing the result by the last known equalized assessed value of the taxing district at the time the submission of the question is initiated by the taxing district. Provides that the amendatory Act is intended to clarify existing requirements, and shall not be construed to validate any prior non-compliant referendum language.

SB 3386 Property Tax Electronic Records Public Act 97-1054, effective January 1, 2013

Amends the Property Tax Code. Authorizes a board of review in a county with 3 million or more inhabitants to send electronic notices of assessment changes. Provides for the electronic filing of assessment complaints in counties with a population of 3 million or more inhabitants. Shortens the period during which a board of review in a county with 3 million or more inhabitants must retain hearing records. Defines "electronic", "electronic record", and "electronic signature". In a Section of the Property Tax Code concerning notice to a taxpayer after a change in assessment by the board of review or board of

appeals, provides that, if the taxpayer is represented by an attorney, the notice shall be mailed or e-mailed to the attorney.

SB 3607 Property Tax Assessment Complaints Public Act 97-812, effective July 13, 2012

Amends the Property Tax Code. Provides that complaints affecting the assessment of property shall be filed on or before 30 calendar days after the date of publication of the assessment list (now, those complaints must be filed on or before the 10th day of August in counties with less than 150,000 inhabitants and on or before the 10th day of September in counties with 150,000 or more but less than 3,000,000 inhabitants.

Liquor

HB 0735 Liquor Commissioner Neutral Party Appointment Public Act 97-1059, effective August 24, 2012

Provides that the mayor of a city with a population of 50,000 or less or the president of a village with a population of 50,000 or less who has an interest in the manufacture, sale, or distribution of alcoholic liquor must direct the council or board over which he or she presides to appoint, by majority vote, a person other than him or her to serve as the local liquor control commissioner. Provides for the timing of the appointment and the appointment procedures to be followed. Provides that the appointee (i) shall be an attorney licensed in Illinois, (ii) shall not legally represent liquor license applicants or holders before him or her or before an adjacent jurisdiction, (iii) shall not have an interest in the manufacture, sale, or distribution of alcoholic liquor, and (iv) shall not be appointed to a term to exceed the term of the mayor, president, or members of the council or board. Makes other changes.

HB 1554 Underage Drinking Public Act 97-1049, effective January 1, 2013

Provides that a parent or guardian who knowingly permits his or her residence, or any other private

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property under his or her control, (instead of knowingly permit his or her residence) to be used by an invitee, under the age of 21, of the parent's child or the guardian's ward in a manner that constitutes a violation of the Act's prohibited sales and possession provisions is guilty of a Class A misdemeanor. Provides that a parent or guardian is deemed to have knowingly permitted his or her residence, or any other private property under his or her control, to be used in violation of the Act if he or she knowingly authorizes or permits (instead of knowingly authorizes, enables, or permits) consumption of alcohol by underage invitees. In provisions concerning the use of a residence by an underage invitee, modifies some of the elements of the offense by (i) providing that any person, including a tenant or lessee, who knowingly authorizes or permits (instead of permits) a residence (instead of a gathering at a residence) which he or she occupies to be used by an invitee under 21 years of age for possession or use of an alcoholic beverage violates the Act, if other specified conditions are met; and (ii) by striking the requirement that the person occupying the residence know that the underage person who possesses or consumes alcohol left the residence intoxicated. Provides that a person shall not be in violation of the provisions of this Act concerning prohibited underage alcohol consumption at a residence if (A) he or she requests assistance from the police department or other law enforcement agency to either (i) remove any person who refuses to abide by the person's performance of his or her legal duties under this Act or (ii) terminate the activity because the person has been unable to prevent a person under the age of 21 years from consuming alcohol despite having taken all reasonable steps to do so and (B) this assistance is requested before any other person makes a formal complaint to the police department or other law enforcement agency about the activity.

HB 3329 Liquor Product Sampling Public Act 97-774, effective July 13, 2012

Amends the Liquor Control Act of 1934. Adds 2 exceptions concerning the sale of liquor near a

school: (1) for a full-service grocery store; and (2) for a full-service grocery store, a restaurant, and a tavern in a retail complex.

HB 4324 Church Exemption Public Act 97-780, July 13, 2012

Amends the Liquor Control Act of 1934. In one of the exceptions to provisions concerning the sale of liquor near a church, provides that the storefront directly west of the church (instead of restaurant) is being used as a restaurant and changes the distance from the northern-most property line of the premises to the southern-most property line of the church to 65 feet (instead of 78 feet).

SB 0758 Culinary Student Tasting Public Act 97-1058, effective August 24, 2012

A. Amends the Liquor Control Act of 1934. Provides that the provisions of the Act prohibiting the possession of alcoholic liquor by a person under 21 years of age and dispensing of alcoholic liquor to a person under 21 years of age do not apply in the case of a student under 21 years of age, but 18 years of age or older, who: (1) tastes, but does not imbibe, alcoholic liquor only during times of a regularly scheduled course while under the direct supervision of an instructor who is at least 21 years of age and employed by an accredited educational institution; (2) is enrolled as a student in a college, university, or post-secondary educational institution that is accredited or certified by an agency recognized by the United States Department of Education or a nationally recognized accrediting agency or association or that has a permit of approval issued by the Board of Higher Education pursuant to the Private Business and Vocational Schools Act of 2012; (3) is participating in a culinary arts, food service, or restaurant management degree program of which a portion of the program includes instruction on responsible alcoholic beverage serving methods modeled after the Beverage Alcohol Sellers and Server Education and Training (BASSET) curriculum; and (4) tastes, but does not imbibe, alcoholic liquor for instructional purposes up to, but not exceeding, 6 times per class as a part of a required course in which the student temporarily possesses alcoholic liquor for tasting, not imbibing, purposes only and, thereafter, the

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alcoholic liquor is possessed and remains under the control of the instructor.

SB 3262 Sale at Specific Premise Public Act 97-806, effective July 13, 2012

Provides that nothing shall prohibit the issuance or renewal of a license authorizing the sale of alcoholic liquor at a premises that is located within a municipality with a population in excess of 1,000,000 and within 100 feet of a City of Chicago School District 299 school if other specified criteria are met. Further amends the Liquor Control Act of 1934. In one of the exceptions to provisions concerning the sale of liquor near a church, provides that the storefront directly west of the church (instead of restaurant) is being used as a restaurant and changes the distance from the northern-most property line of the premises to the southern-most property line of the church to 65 feet (instead of 78 feet).

SB 3399 Beer Industry Compensation Public Act 97-1119, effective August 27, 2012

Amends the Beer Industry Fair Dealing Act. Provides that certain compensation requirements applicable to the termination of an agreement between a brewer and a wholesaler apply if the total annual volume of beer products supplied by the brewer to the wholesaler represents 10% or less, rather than 15% or less, of the wholesaler's business for all beer products supplied by all brewers. In regard to the termination of an agreement between a brewer and wholesaler, provides that certain compensation requirements shall only apply if the brewer agrees to pay reasonable compensation 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% or less of the total annual gross receipts (rather than the total annual volume) of the wholesaler's business for all beer products supplied by the wholesaler to the retailer (rather than supplied by all brewers). Defines "annual gross receipts" to mean the revenues received by the wholesaler from beer products sold by the wholesaler in the 12-month period immediately preceding receipt of the brewer's written offer. Provides that certain compensation requirements applicable to the

termination of an agreement between a brewer and a wholesaler apply if the total annual volume of beer products supplied by the brewer to the wholesaler represents 10% or less (instead of 15% or less), of the wholesaler's business for all beer products supplied by all brewers.

Miscellaneous

HB 1645 Live Adult Entertainment Facility Surcharge Act Public Act 97-1035, effective January 1, 2013

Creates the Live Adult Entertainment Facility Surcharge Act. Imposes an annual surcharge upon each operator who operates a live adult entertainment facility in this State that serves or permits the consumption of alcohol on its premises. Provides that each operator shall elect to (i) pay a surcharge in an amount equal to \$3 per person admitted to a live adult entertainment facility operated by the operator or (ii) pay a surcharge in a specified amount based on the gross receipts of the operator. Requires that the proceeds of the tax be deposited into the Sexual Assault Services and Prevention Fund. Provides that moneys in the Fund shall be used by the Department of Human Services to make grants to sexual assault organizations with whom the Department has contracts for the purpose of providing community-based assistance to victims of sexual assault and for activities concerning the prevention of sexual assault.

HB 4320 Redemption Machine Public Act 97-1126, effective January 1, 2013

Amends the Criminal Code of 1961. Defines "redemption machine" for purposes of the current exemption from gambling device as an amusement device involving a game, the object of which is throwing, rolling, bowling, shooting, placing, or propelling a ball or other object that is either physical or computer generated on a display or with lights (now, just a ball or other object) into, upon, or against a hole or other target that is either physical or computer generated on a display or with lights (now, just a hole or other target). Includes in the definition of "redemption machine" an amusement device involving a game, the

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object of which is stopping, by physical, mechanical, or electronic means, a moving object that is either physical or computer generated on a display or with lights into, upon, or against a hole or other target that is either physical or computer generated on a display or with lights. Provides that the definition of "gambling device" does not include a redemption machine, provided, among other conditions, that the redemption value of tickets, tokens, and other representations of value for a single play of the device does not exceed \$25 (now, provided that the redemption value does not exceed the amount charged for a single play of the device).

HB 4570 Comptroller Offset System Public Act 97-759, effective July 6, 2012

A. Amends the Illinois State Collection Act of 1986. Provides that all debts owed to State agencies that exceed \$250 (now, \$1,000) and are more than 90 days past due shall be placed in the Comptroller's Offset System. Provides that all debt, and maintenance of that debt, that is placed in the Comptroller's Offset System must be submitted electronically to the office of the Comptroller. Provides that, upon processing a deduction to satisfy a debt owed to a State agency and placed in the Comptroller's Offset System, the Comptroller shall give written notice to the person subject to the offset. Provides that, if the person subject to the offset has not made a written protest within 60 days after the Comptroller has given notice, or if a final disposition is made concerning the deduction, the Comptroller shall pay the deduction to the State agency. Provides that, for a debt owed to a State agency and placed in the Comptroller's Offset System, the Comptroller shall deduct, from a warrant or other payment, its processing charge and the amount certified as necessary to satisfy the debt owed to the State agency. Provides that the Comptroller shall deduct a processing charge of up to \$15 per transaction for each offset and such charges shall be deposited into the Comptroller Debt Recovery Trust Fund. Provides that a State agency that is a university that elects to place in the Comptroller's Offset System only debts that exceed \$1,000 and are more than 90 days past due is not required to place in the Offset System all debts that exceed \$250 and are more than 90 days past due.

Provides that, upon processing a deduction to satisfy a debt owed to a university and placed in the Comptroller's Offset System, the Comptroller shall give written notice to the person subject to the offset. Provides that, for a debt owed to a university and placed in the Comptroller's Offset System, the Comptroller shall deduct, from a warrant or other payment, its processing charge and the amount certified as necessary to satisfy the debt owed to the university.

HB 4601 Agency Records/Procurement/Purchasing Public Act 97-932, effective August 10, 2012

A. Provides that interest penalties payable under the State Prompt Payment Act associated with a voucher for which payment is issued after June 30 may be paid out of the next year's appropriation. Provides that the Comptroller may issue payments against outstanding liabilities that were received prior to the lapse period deadline, until all liabilities are paid.

B. Amends the State Finance Act to provide that, for fiscal years 2012 and 2013 (rather than fiscal years 2012 and thereafter), interest penalties payable under the State Prompt Payment Act associated with a voucher for which payment is issued after June 30 may be paid out of the next year's appropriation; (iii) provides that an interest penalty voucher submitted against a future year appropriation must be submitted within 60 days after the issuance of the associated voucher; (iv) provides that the Comptroller must (rather than may) issue payments against outstanding liabilities that were received prior to the lapse period deadline as soon thereafter as practical (rather than until all liabilities are paid); (v) provides that no payment against an outstanding liability may be issued after the 4 months following the lapse period deadline without the signed authorization of the Comptroller and the Governor; and (vi) amends the State Prompt Payment Act, in a provision requiring an interest penalty of 1.0% for each month or fraction thereof of any amount approved and unpaid within 90 days, by changing "fraction thereof" to "00.0033% (1/30%) for each day".

C. Amends the Illinois Procurement Code. Provides that, beginning January 1, 2013, the Comptroller may require that certain contracts and

Legislation

grants filed with the Comptroller be filed electronically. Provides that an agency shall not be subject to this requirement if the agency is incapable of filing the contract or grant electronically because it does not possess the necessary technology or equipment.

HB 5192 Illinois Independent Tax Tribunal Act Public Act 97-1129, effective August 28, 2012

Creates the Illinois Independent Tax Tribunal Act of 2012. Creates the Illinois Independent Tax Tribunal. Provides that the Tribunal may exercise its jurisdiction on and after July 1, 2013. Provides that the Governor shall appoint a Chief Administrative Law Judges and up to 3 additional Administrative Law Judges, with the advice and consent of the Senate. Provides that the Tribunal shall have original jurisdiction over the hearing and determination of questions of law and fact arising from certain decisions of the Department of Revenue. Provides that the jurisdiction of the Tax Tribunal is limited to Notices of Tax Liability, Notices of Deficiency, Notices of Claim Denial, and Notices of Penalty Liability where the amount at issue in a notice, or the aggregate amount at issue in multiple notices issued for the same tax year or audit period, exceeds \$15,000, exclusive of penalties and interest. Contains provisions concerning notice, hearings, and judicial review. Amends various other Acts to make conforming changes. Amends the Open Meetings Act to exclude the Tribunal from the definition of "public body". Amends the Freedom of Information Act to provide that certain confidential material is not subject to inspection and copying. Repeals the current Illinois Independent Tax Tribunal Act.

HB 5337 Itemized Vouchers Electronic Payments

Public Act 97-969, effective August 16, 2012

Amends the State Comptroller Act. Provides that an itemized voucher for under \$5 that is presented to the Comptroller for payment shall not be paid except through electronic funds transfer. Exempts from the requirements of the introduced bill vouchers presented by the legislative branch of State government.

SB 3798 2012 General Revisory Public Act 97-813, effective July 13, 2012

SB 3802 BIMP

Public Act 97-732, effective June 30, 2012

HB 3782 Social Network Privacy PA 97-875, effective August, 1, 2012

Amends the Right to Privacy in the Workplace Act by making it unlawful for an employer to ask for an employee's or perspective employee's password to their social networking website. Allows employers to maintain workplace policies related to internet use, social networking site use, and email.

HB 5650 State Vehicle Use Act PA 97-922 effective August 10, 2012

Creates the State Vehicle Use Act. Provides that each State agency shall designate a vehicle use officer who shall assist Central Management Services (CMS) in drafting a vehicle use policy. Provides that CMS shall make available to the public vehicle cost data and an annual vehicle breakeven analysis on its Internet website. Provides that each State agency shall be responsible for the validity and accuracy of the data provided.

SB 2840 Medicaid Reform PA 97-689, effective June 14, 2012

Amends the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act by terminating the Pharmaceutical Assistance Program and changing the short title to the Senior Citizens and Disabled Persons Property Tax Relief Act.

HB5616 Will-Kankakee Dev Auth PA 97-0790 effective July 13, 2012

Allows the authority to issue tax-exempt bonds not to exceed \$250,000,000 (previous \$100,000,000).

Court Cases

Income Tax

A. Transportation Companies

1. **Panhandle Eastern Pipeline Co. v. Hamer, No. 09 L 051281 (Cir. Ct. Cook County Nov. 2, 2011)**

Panhandle operated a system of pipelines to transport natural gas, a portion of which passed through Illinois. The company filed refund claims seeking to remove “flow-through” miles from the apportionment factor in cases where the transportation of gas neither originated nor terminated in Illinois. A subsequent audit assessed liability for later periods. Panhandle challenged the meaning of “miles in Illinois” under section 304(d)(2) of the Illinois Income Tax Act, which provided that the numerator of the apportionment factor for pipeline services was “the revenue miles of the person in this State.”

In 2008, the legislature amended section 304(d) to replace the pipeline formula measured by cubic feet per mile with a formula based on revenue from in-state and interstate shipments. The court interpreted this statutory change as indicative of a legislative intent to tax flow-through miles not covered by the prior version. Furthermore, the amendment constituted a prospective change rather than a clarification of existing law. Therefore, Panhandle was entitled to a refund. An appeal is pending.

2. **Brink’s Diamond and Jewelry Services, Inc. v. Hamer, No. 10 L 50500 (Circuit Court of Cook County) Nov. 16, 2011.**

Taxpayer arranges for secure transportation of diamonds and jewelry between New York, Chicago, Miami and Los Angeles. A customer may drop off a shipment at taxpayer’s office or arrange for pick-up service. Shipments are sorted, taken to the airport and flown to the destination city via FedEx or UPS. Taxpayer receives the shipment and arranges for final delivery.

On its combined Illinois corporate income tax returns for 1997-1999, taxpayer was included as a member of the Brink’s Inc. unitary group of transportation companies. On audit, the Department determined that taxpayer was not engaged in furnishing transportation services and could not be included in the same unitary group under section 1501(a)(27) of the Illinois Income Tax Act. The taxpayer protested that determination.

The administrative law judge relied on the definition of

transportation company in the Interstate Commerce Act, which includes services related to the actual movement of persons or property, including arranging for transportation, in determining that taxpayer was properly included in the unitary group. The Director rejected that recommendation and issued a decision that transportation services within the meaning of IITA section 304(d) is limited to the actual movement of persons or property. Taxpayer sought judicial review of the Director’s decision.

The circuit court found that taxpayer’s significant role is providing security for the valuables while subcontracting with either FedEx or UPS for 90% of its shipments. The court held that taxpayer’s broad interpretation of transportation services was inconsistent with the legislative intent regarding the special apportionment rule for transportation services. While the majority of taxpayer’s business is conducted at its hubs, that would account for a very small portion of the transportation miles.

B. Amnesty Cases

1. **Metropolitan Life Insurance Co. & Unitary Subs. v. Hamer, No. 08 L 50788 (Cir. Ct. Cook County Jan. 6, 2011)**

From October 1 through November 17, 2003, the Department administered an amnesty program, whereby interest and penalties were abated for all liabilities accruing from June 30, 1983, until July 1, 2003, and satisfied during the amnesty period. Failure to participate in the amnesty program resulted in penalties and interest being doubled. At the time of the amnesty program, MetLife was undergoing a federal audit for 1997 through 1999. The federal audit was not finalized until July 29, 2004.

The Department’s emergency regulations required taxpayers to make a good faith estimate of any potential federal change, file an amended return and pay during the amnesty period. MetLife did not participate in the amnesty program; rather in August 2004, it provided the federal adjustments to the auditor conducting an Illinois income tax audit. The auditor incorporated the final federal changes into her workpapers dated December 10, 2004. MetLife paid the additional tax due at the conclusion of the audit in May 2007. Subsequently, the Department issued a bill in the amount of \$2,207,456, which constituted interest at twice the normal statutory rate. MetLife paid this amount under protest and filed a complaint in the Circuit Court of Cook County. MetLife argued that it should not be subject to the amnesty penalty because it was negotiating with the

Internal Revenue Service, which had raised a number of substantial issues, and it could not make a good faith estimate as to what the final federal changes would be. The Department argued that amnesty applied to “all taxes due,” and that pursuant to IITA section 601, taxes are due on the due date of the original return. Furthermore, IITA section 203(e) defines taxable income as the amount *properly reportable* not actually reported for federal income tax purposes.

The circuit court construed the term “all taxes due” as due and assessed. Given that MetLife was not yet required to report the federal changes, the additional tax was not due within the meaning of the Amnesty Act. The court relied on *Schmidt v. Department of Revenue*, 163 Ill. App. 3d 269 (5th Dist. 1987), which interpreted the earlier amnesty statute and concluded that “all taxes due” meant taxes assessed and due at the time of the amnesty application. As a result, the taxpayer in *Schmidt* could not receive amnesty and subsequently litigate the amount of liability. An appeal is pending.

2. Marriott Int’l, Inc. v. Hamer, No. 09 L 51411 (Cir. Ct. Cook County April 14, 2011)

Marriott International timely filed corporate income tax returns for years 2000-2003 and paid taxes owed on the reported income. Between October 1 and November 15, 2003, the State of Illinois conducted an amnesty program, which forgave interest and penalties on all taxes due between June 30, 1983, and July 1, 2002, on condition that the taxpayers paid their outstanding tax liability. Any unpaid tax liability would be subject to double interest and penalties.

In January 2004, the Internal Revenue Service began an audit of Marriott’s 2000-2003 returns, and the parties agreed to adjustments on July 13, 2007. These adjustments resulted in additional Illinois income tax liability, which Marriott paid in September 2007. Because Marriott had not satisfied this liability during the amnesty period, the Department assessed double interest. Marriott paid under protest and filed suit in circuit court. The sole issue before the court was the meaning of the phrase “all taxes due” as used in the Amnesty Act. The court began by looking to the plain meaning of the statutory language and, relying on *Schmidt v. Department of Revenue*, 161 Ill. App. 3d 369 (5th Dist. 1987), the court found that “all taxes due” referred to a taxpayer’s present tax liability at the time they applied for amnesty rather than an amount that may later come due as a result of an audit or a judicial decision. The court reasoned that the Amnesty Act was meant as an incentive for taxpayers to pay their known liabilities, providing relief from high interest rates and penalties.

The court rejected the Department’s arguments that making a good-faith estimate of a federal change and paying that amount under amnesty was a reasonable expectation. The court characterized this scenario as a “guessing game” having “an ultimately deleterious effect on businesses” by diverting otherwise working capital into non-interest bearing tax coffers. The court also rejected the Department’s reliance on section 601 of the Illinois Income Tax Act, which provides that all tax liability is due on the due date of the original return. Here, Marriott had filed a return and paid the stated amount of tax liability. Only if Marriott had not filed a return, the court reasoned, would the Amnesty Act and penalty provisions apply. In addition, the court found that the Department’s own regulations expressly provided that the double-interest penalty would not apply to liabilities that resulted from federal changes if the changes were not final as of the end of the amnesty period, citing 86 Ill. Admin. Code § 520.101. Here, because the federal changes were not finalized until 2007, four years after the end of the amnesty period, the court found that the 200% interest rate would not apply to Marriott. An appeal is pending.

3. Con-Way Transportation Services, Inc. v. Hamer, No. 08L050477 (Cir. Ct. of Cook County) Oct. 20, 2011.

The IRS began an audit of plaintiff’s tax returns for the year 1997 sometime prior to the Illinois Amnesty Act coming into effect on October 1, 2003, and it was still ongoing when the amnesty program expired on November 17, 2003. The Department’s emergency regulations under the Amnesty Act required taxpayers under federal audit to make a good faith estimate of their audit adjustments and pay during the amnesty program. The regulations provided for an exception to the general rule against allowing refunds of amnesty payments where the refund claim was “based upon final determinations of the Internal Revenue Service.” 86 Ill. Admin. Code § 521.105(c)(2).

To avoid the 200% penalty imposed on those who did not take advantage of amnesty, Con-Way filed an amended return to estimate the increase in federal taxable income. On August 18, 2004, the IRS completed its audit, which resulted in a lower increase than Con-Way had reported on the amended return filed during amnesty. Con-Way agreed to the federal changes and filed a second amended return with the Department on December 2, 2004, seeking a refund due to over-estimation of taxable income. The Department determined that the claim was not timely filed under 35 ILCS 5/911(a), which provides a one-year limit from the date of payment, and denied the claim for refund. The ALJ agreed with the Department and finalized the claim denial.

On administrative review, the circuit court found that Con-Way was not entitled to recover the overpayments. First, the court noted that neither the Amnesty Act nor the Department's emergency regulations extended the normal statute of limitations period and in fact made clear that "the Department's procedures for obtaining waivers of statute of limitations for taxpayers under audit shall continue to apply." Memorandum Decision and Judgment at 14 (*quoting* 86 Ill. Admin. Code § 521.105(m)). Although Con-Way appropriately filed its second amended return within the 120-day period from the time the IRS made a final determination as required by 35 ILCS 5/506(b)(2), its claim for a refund came more than one year after its payment. Since Con-Way did not seek a waiver from the Department, its claim was barred by the normal one-year statute of limitations period. The court also agreed with the Department that its refund claim bulletin provided clear notice of the options available to taxpayers: that they could file a claim for a refund within the normal time limits or seek an agreement with the Department to toll the statute.

Con-Way also argued that it would be entitled to a refund under amendments to the Amnesty Act made in 2010. The language of the statute stated that taxpayers would not be prevented from claiming a refund due to overpayments made as a result of estimating non-final tax liabilities. But the court found that such language was not retroactive because it lacked a clear legislative statement making it so. The court also agreed with the Department's position that the amendments did not 'undo' the bar provided by the statute of limitations, as the 2010 amendments governed an amnesty period to be held in 2010 covering new deficiencies arising from years 2002-2009. An appeal is pending.

C. Capital Losses

AT&T Teleholdings, Inc. v. Department of Revenue, 2012 IL App 110493-U (1st Dist. June 1, 2012)

Upon the merger with SBC Communications Inc. in 1999, Ameritech Corp. disposed of its cellular telecommunications business and realized a \$2.7 billion capital gain during the short tax period October 9, 1999, to December 31, 1999. Ameritech and SBC became a unitary business group on January 1, 2000, and began filing combined Illinois returns. In 2002, the consolidated group reported a \$3.6 billion net capital loss for federal income tax purposes. Ameritech, now known as AT&T Teleholdings Inc., filed an amended Illinois return attempting to carry back almost \$3.5 billion, or 95% of the 2002 loss, to offset the gain in the 10/9/99-12/31/99 period. The Department conducted a limited scope audit of the amended return and allowed \$83.9 million to be carried back in accordance with the Ameritech

companies' pro rata share of the federal consolidated group members that reported a capital loss on Schedule D of the 2002 federal return.

Ameritech protested the notice of claim denial. During the pendency of the administrative proceedings, Ameritech amended its protest to carry back 28.29% of the 2002 loss, or about \$1.03 billion dollars. That percentage represented the ratio of gross receipts reported by the former Ameritech companies to total gross receipts in 2002. Ameritech argued that this allocation formula was required by the combined apportionment method in IITA sections 304(e) and 502(e), which treat the loss as incurred by the unitary business group as a whole and not by individual members. The Department countered that Regulation section 100.5270 required the use of the allocation method set forth in the federal consolidated return regulations. Under that approach, a capital loss is allocated among members reporting a capital loss on Schedule D in proportion to the sum of all the separate capital losses. The ALJ finalized the notice of claim denial, and the Circuit Court of Cook County affirmed.

On appeal, Ameritech contended that the net capital loss must be distributed among the members of the 2002 unitary group in accordance with the combined apportionment method mandated by IITA section 304(e). The combined apportionment method assigns a share on a unitary group's income to Illinois based on the percentage of in-state sales. However, the appellate court recognized that the manner of apportioning income was not at issue but only the method for allocating a net capital loss, which is a pre-apportionment element of a member's base income.

The Department's regulations follow the federal rules for allocating capital losses to be carried back to prior tax years. The federal rules provide that the amount of net capital loss attributable to a member included in the federal consolidated return is the ratio of that member's own losses divided by the losses incurred by other members that year. The combined apportionment requirement in IITA section 304(e) does not apply to net capital losses, which are determined before base income is apportioned.

D. Residency

Cain v. Hamer, No 06 L 050986 (Cir. Ct. of Cook County Aug. 26, 2011)

Plaintiffs maintained houses in Florida and Illinois during years 1996-2005. Claiming to be Florida residents, the Cains did not file Illinois income tax returns for those years, and when the Department issued a notice of deficiency, the plaintiffs paid the amount assessed under protest and filed a suit pursuant to the Protest Monies Act. The plaintiffs introduced evidence of their ties to

Florida to rebut the prima facie correctness of the notice of deficiency, including homestead exemption, time and money spent in each state, and relationships with doctors and attorneys, among other things. The Department argued that the Cains failed to demonstrate they abandoned their Illinois domicile because they planned to build a new house in Illinois but ultimately expanded their current residence.

The court held that the Cains were residents of Florida and therefore owed no Illinois income tax. The court found that sufficient evidence was introduced to establish Florida residency under the Department's regulations, including filing Florida tax returns, the production of Florida driver's licenses, Florida permanent resident cards, a Florida concealed weapons permit, and voter registration information. The Cains were called for jury duty in Florida, but not in Illinois. Although the time spent in each state between 1996 and 2005 was relatively equal, with 46.58% of the plaintiffs' time spent in Florida, 45.64% in Illinois, and the remainder elsewhere, the court found that that time constituted seasonal visits with family in Illinois around Christmas and during the summer months. This satisfied the "temporary or transitory purpose" exception to residency under the Income Tax Act. 35 ILCS 5/1501(a)(20)(A). Two-thirds of their household spending occurred in Florida, with one-third in Illinois and the remainder elsewhere. Furthermore, the court found their purchase of burial plots in Florida to be indicative of their intent to remain in Florida.

E. Unitary Business

Clarcor, Inc. v. Hamer, 2012 IL App 111674 (1st Dist. May 11, 2012)

Clarcor operated a filtration and a packaging business and filed separate income tax returns. The Department determined that Clarcor should file a combined unitary return. The ALJ found that Clarcor's filtration and packaging businesses exhibited the characteristics of strong centralized management under the Department's regulations and therefore constituted a unitary business group.

The circuit court affirmed. The court noted indicia of strong centralized management, such as power over purchasing decisions, personnel, marketing, product lines, and tax compliance. The court upheld the ALJ's findings as not against the manifest weight of the evidence. Clarcor's chief financial officer would supervise all accounting functions, Clarcor prepared tax returns and managed payroll for its subsidiaries, Clarcor exercised control over the decisions made by the board of directors of its subsidiaries, members of Clarcor's board sat on the boards of its subsidiaries, and Clarcor had to approve all purchases above \$25,000 made by its packaging and

filtration subsidiaries.

On appeal, Clarcor argued that the federal Court of Appeals decision in *In re Envirodyne Industries, Inc.*, 354 F.3d 646 (7th Cir. 2004), required a finding of horizontal integration between its packaging and filtration business in order to create a unitary business group. Also, Clarcor argued that even if horizontal integration were not required, there was insufficient vertical integration between Clarcor and the packaging subsidiaries to justify combined apportionment.

In an opinion authored by Justice Gordon, the appellate court rejected Clarcor's interpretation of *Envirodyne*. According to the appellate court, the Seventh Circuit held that "there has to be *some* integration beyond the bare minimum of central-office functions share by virtue of the affiliates' having a common parent that has decided to file consolidated tax returns and, as a corollary of that decision, to perform the legal and accounting services required for the presentation of those returns." The appellate court further noted that the Seventh Circuit acknowledged the importance of centralized cash management, quoting with approval a passage from *Citizens Utilities Co. v. Department of Revenue*, 111 Ill. 2d 32, 48 (1986).

The appellate court explained that Clarcor improperly focused on two sentences preceding the definition of unitary business group in arguing that the subsidiaries must depend on or contribute to each other, without recognizing the reason for this requirement, that being "the intermingling among the subsidiaries then makes it impossible to sort out or 'confidently *** ascribe' particular income or cash to a particular subsidiary or a particular state. Opinion, ¶43 (quoting *Envirodyne*, 354 F.3d at 649).

Sales/Use Tax

A. Rolling Stock Exemption

Metropolitan Limousine v. Hamer, 2010 L 050841 (Cir. Ct. Cook County Oct. 11, 2011)

Taxpayer provided chauffeured car service and had previously claimed the rolling stock exemption. The statute was amended in 2004 to include only vehicles that exceed 16,000 pounds. The statute was amended again in 2007 to allow limousines to claim the exemption. This case involves a dispute for the periods of 2004 through 2007. Taxpayer argued that the 2007 amendments were technical in nature and intended to apply retroactively to 2004. The Department's administrative decision held that the changes were substantive and prospective only. The Cook County Circuit court affirmed the Department's decision. Taxpayer has appealed.

B. Sales Tax Situs

Hartney Fuel Oil Co. v. Hamer, 08-MR-13 (10th Jud. Cir. Jan. 27, 2011)

Taxpayer was a fuel oil delivery business with headquarters in Forest View, Illinois and a “sales office” in Mark, Illinois that was staffed by a part-time employee of Putnam County Paint Co, which had an agreement with Hartney to be its “sales agent”. The only activities conducted at Mark were receipt of daily purchase orders and storage of agreements. Customer credit and all financial checks and approvals occurred at Forest View. Long term contracts were sent to Mark. The actions in Mark were the “final step” in the order acceptance process. A complicating factor in this case was that Hartney had reported sales from previous sales offices in Elmhurst, Burr Ridge, and Peru that were allegedly approved by the Department in prior audits. However, the Department had destroyed the old audit records pursuant to the State Records Act.

The circuit judge in Putnam County ruled that Hartney had overcome the Department’s *prima facie* case with evidence that sales occurred in Mark and that the Department had not provided clear proof that the sales were in Forest View. The judge ruled that the destruction of the audit files while legal still allowed for an adverse inference against the Department. The Department has appealed the decision.

Liquor Tax

Wirtz v. Quinn, 2011 IL 111903 (Ill. Sup. Ct. July 11, 2011)

Among other counts, Taxpayer challenged the increase in liquor tax rates under the Uniformity Clause of the Illinois Constitution. Taxpayer, a distributor of wine and spirits, claimed that the differing increases to the tax rates imposed on beer, wine and spirits were discriminatory because they result in a disproportionate tax on the percentage of alcohol by category. The Illinois Supreme Court held that the Uniformity Clause “does not impose such a strict proportionality requirement.” The court further concluded that the classifications between beer, wine and spirits were legitimately related to the object of the Liquor Control Act to promote temperance.

C. Responsible Officer Liability

Cerone v. State of Illinois, 2012 Ill App 1110214-U (1st Dist. Feb. 28, 2012)

IDOR issued a notice of penalty liability against Jack Cerone, the majority shareholder of Grand-Wood

Enterprises, Inc., to collect unpaid sales and use tax, penalties and interest owed by the corporation. After an evidentiary hearing, IDOR issued a final administrative decision that Cerone was personally liable for failure to collect and remit the tax.

Cerone’s son managed the restaurant until 2005, when he resigned and was replaced by Jerry Villa. Cerone testified that his role was primarily to generate business and that Villa managed the day-to-day operations. One Sunday in September 2006, Cerone arrived at the restaurant to find it in disarray. Villa disappeared. In the office, Cerone found boxes of unopened envelopes from banks, creditors, the IRS and IDOR. He decided to close the restaurant.

Cerone had signed the business registration form accepting personal responsibility for filing returns and paying taxes. He was authorized to sign corporate checks and did so occasionally. He did not inspect the books and records when he visited the restaurant but was aware the business was losing money. He never inquired whether Villa was paying taxes.

The appellate court rejected Cerone’s argument that because his testimony was not contradicted by other witnesses, IDOR’s finding that he was a responsible officer was clearly erroneous. The court determined that the lack of other witnesses did not mean IDOR presented no evidence to rebut his testimony. Evidence presented at the hearing showed that Cerone had significant authority over the business affairs and knew of its financial difficulties. A person need not participate in preparing, signing or filing returns in order to be a responsible officer under the statute.

Cerone also challenged IDOR’s finding that he acted willfully in failing to pay taxes. Willfulness does not require bad motive or actual knowledge of nonpayment. Willfulness is justified where a responsible person could easily discover and ought to have known about the risk of nonpayment. Cerone was a 75% shareholder and president. He had check writing authority, which he could have used to ensure taxes were being paid. Cerone was at the restaurant several times a week yet made no inquiry as to the status of tax payments despite his knowledge of the restaurant’s poor financial condition. As a result, the finding of willfulness was not clearly erroneous.

Property Tax

Franciscan Sisters of Chicago Service Corp. and the Clare at Water Tower v. Dept. of Revenue, Order (1st Dist. Oct. 14, 2011)

The applicants filed for an administrative hearing on a

denial of a sales tax exemption for the Clare at Water Tower project. Prior to the hearing, the applicants also requested a private letter ruling that the project could use the property owner, Loyola University of Chicago's exemption number for sales and use tax purposes. The Department declined to issue a PLR and the applicant withdrew from hearings. The applicant filed suit on several counts seeking a declaratory judgment and other relief alleging violation of the Department's regulations for failure to issue the PLR, substantive relief on the merits of its exemption arguments and constitutional violations of uniformity, equal protection and due process. The State's motion to dismiss was granted in Cook County circuit court.

The Appellate court held that the applicant failed to exhaust administrative remedies when it withdrew from the Department's hearings process. The court also held that the Department's decisions on whether to issue PLRs are discretionary and not subject to court review.

**Omega Missionary Baptist Church v. Hamer,
No. 11 L 59173 (Cir. Ct. Cook County Jan. 27,
2012)**

Omega's application for exemption was denied due to lack of exempt ownership and use, given that Omega was the lessee rather than the owner of the property. The property, which consists of an office, classrooms and sanctuary, is owned by a trust with an individual as its sole beneficiary. The property was acquired through foreclosure proceedings against Omega, which remained on the premises and continued to rent the facilities. The property produced net income of \$26,831 in 2008 and \$4,273 in 2009.

IDOR determined that the property did not qualify for an exemption because it is an investment vehicle. Omega acknowledged it no longer owned the property but contended the determination of whether property is used with a view to profit depends on the owner's intent. Omega presented testimony that the rent charged was below market rate and only intended to cover costs, not obtain a profit. The court concluded that Omega did not meet its burden of establishing that the property was entitled to an exemption.

**Board of Trustees of Community College Dist.
No. 508 v. Illinois Department of Revenue, No.
11 L 50611 (Cir. Ct. Cook County May 24, 2012)**

The Department denied City Colleges of Chicago's request for an exemption for six parcels comprising Malcolm X. College's parking lot, which was subject to an

agreement allowing it to be used for overflow parking for certain events at the United Center in exchange for a fee and contributions to scholarship and athletic programs. An applicant seeking an exemption for parking areas must demonstrate (1) ownership by an exempt institution, (2) use for an exempt purpose, and (3) lack of any lease or other use for profit. City Colleges contended the actual amount of spaces used pursuant to the agreement and the revenue derived therefrom was de minimus. The court concluded that City Colleges failed to demonstrate that the parking lot was exclusively used for an exempt purpose.

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