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the tax.

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- 1 AN ACT concerning local government. 2 Be it enacted by the People of the State of Illinois, 3 represented in the General Assembly: 4 Section 5. The Counties Code is amended by changing Section 5 5-1030 and adding Section 5-1134 as follows: 6 (55 ILCS 5/5-1030) (from Ch. 34, par. 5-1030) 7 Sec. 5-1030. Hotel rooms, tax on gross rental receipts. 8 (a) The corporate authorities of any county may by 9 ordinance impose a tax upon all persons engaged in such county 10 in the business of renting, leasing or letting rooms in a hotel 11 which is not located within a city, village, or incorporated 12 town that imposes a tax under Section 8-3-14 of the Illinois 13 Municipal Code, as defined in "The Hotel Operators' Occupation 14 Tax Act", at a rate not to exceed 5% of the gross rental 15 receipts from such renting, leasing or letting, excluding, 16 however, from gross rental receipts, the proceeds of such 17 renting, leasing or letting to permanent residents of that 18 hotel, and may provide for the administration and enforcement 19 of the tax, and for the collection thereof from the persons 20 subject to the tax, as the corporate authorities determine to 21 be necessary or practicable for the effective administration of
- (b) With the consent of municipalities representing at
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 - least 67% of the population of Winnebago County, as determined
 - 2 by the 2010 federal decennial census and as expressed by
 - 3 resolution of the corporate authorities of those
- 4 municipalities, the county board of Winnebago County may, by
- 5 ordinance, impose a tax upon all persons engaged in the county
- 6 in the business of renting, leasing, or letting rooms in a

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8	Municipal Code, as defined in "The Hotel Operators' Occupation
9	Tax Act", at a rate not to exceed 2% of the gross rental
10	receipts from renting, leasing, or letting, excluding,
11	however, from gross rental receipts, the proceeds of the
12	renting, leasing, or letting to permanent residents of that
13	hotel, and may provide for the administration and enforcement
14	of the tax, and for the collection thereof from the persons
15	subject to the tax, as the county board determines to be
16	necessary or practicable for the effective administration of
17	the tax. The tax shall be instituted on a county-wide basis and
18	shall be in addition to any tax imposed by this or any other
19	provision of law. The revenue generated under this subsection
20	shall be accounted for and segregated from all other funds of
21	the county and shall be utilized solely for either: (1)
22	encouraging, supporting, marketing, constructing, or
23	operating, either directly by the county or through other
24	taxing bodies within the county, sports, arts, or other
25	entertainment or tourism facilities or programs for the purpose
26	of promoting tourism, competitiveness, job growth, and for the
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1	general health and well-being of the citizens of the county; or
2	(2) payment towards debt services on bonds issued for the
3	purposes set forth in this subsection.
4	(c) A Tourism Facility Board shall be established,
5	comprised of a representative from the county and from each
6	municipality that has approved the imposition of the tax under
7	subsection (b) of this Section.
8	(1) A Board member's vote is weighted based on the
9	municipality's population relative to the population of
10	the county, with the county representing the population
11	within unincorporated areas of the county. Representatives
12	from the Rockford Park District and Rockford Area
13	Convention and Visitors Bureau shall serve as ex-officio
14	members with no voting rights.
15	(2) The Board must meet not less frequently than once

per year to direct the use of revenues collected from the

tax imposed under subsection (b) of this Section that are

hotel that imposes a tax under Section 8-3-14 of the Illinois

18	not already directed for use pursuant to an
19	intergovernmental agreement between the county and another
20	entity represented on the Board, including the ex-officio
21	members, and for any other reason the Board deems
22	necessary. Affirmative actions of the Board shall require a
23	weighted vote of Board members representing not less than
24	67% of the population of the county.
25	(3) The Board shall not be a separate unit of local
26	government, shall have no paid staff, and members of the

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Board shall receive no compensation or reimbursement of expenses from proceeds of the tax imposed under subsection (b) of this Section.

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

Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing a tax hereunder or effecting a change in the rate thereof shall be effective on the first day of the calendar month next following its passage and required publication.

The amounts collected by any county pursuant to this Section shall be expended to promote tourism; conventions; expositions; theatrical, sports and cultural activities within that county or otherwise to attract nonresident overnight visitors to the county.

Any county may agree with any unit of local government, including any authority defined as a metropolitan exposition, auditorium and office building authority, fair and exposition authority, exposition and auditorium authority, or civic

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     center authority created pursuant to provisions of Illinois law
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     and the territory of which unit of local government or
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     authority is co-extensive with or wholly within such county, to
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     impose and collect for a period not to exceed 40 years, any
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     portion or all of the tax authorized pursuant to this Section
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     and to transmit such tax so collected to such unit of local
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     government or authority. The amount so paid shall be expended
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     by any such unit of local government or authority for the
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     purposes for which such tax is authorized. Any such agreement
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     must be authorized by resolution or ordinance, as the case may
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     be, of such county and unit of local government or authority,
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     and such agreement may provide for the irrevocable imposition
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     and collection of said tax at such rate, or amount as limited
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     by a given rate, as may be agreed upon for the full period of
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     time set forth in such agreement; and such agreement may
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     further provide for any other terms as deemed necessary or
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     advisable by such county and such unit of local government or
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     authority. Any such agreement shall be binding and enforceable
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     by either party to such agreement. Such agreement entered into
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     pursuant to this Section shall not in any event constitute an
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     indebtedness of such county subject to any limitation imposed
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     by statute or otherwise.
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     (Source: P.A. 86-962.)
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         (55 ILCS 5/5-1134 new)
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         Sec. 5-1134. Project labor agreements.
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1 (a) Any sports, arts, or entertainment facilities that 2 receive revenue from a tax imposed under subsection (b) of 3 Section 5-1030 of this Code shall be considered to be public 4 works within the meaning of the Prevailing Wage Act. The county 5 authorities responsible for the construction, renovation, 6 modification, or alteration of the sports, arts, or 7 entertainment facilities shall enter into project labor 8 agreements with labor organizations as defined in the National

or in	
	nterferes with the construction, renovation, modification,
or a	teration of the projects.
_	b) The project labor agreements must include the
follo	owing:
	(1) provisions establishing the minimum hourly wage
<u>1</u>	for each class of labor organization employees;
	(2) provisions establishing the benefits and other
<u> </u>	compensation for such class of labor organization; and
	(3) provisions establishing that no strike or disputes
<u>v</u>	vill be engaged in by the labor organization employees.
3	The county, taxing bodies, municipalities, and the labor
orgar	nizations shall have the authority to include other terms
and d	conditions as they deem necessary.
	c) The project labor agreement shall be filed with the
Direc	ctor of the Illinois Department of Labor in accordance with
proce	edures established by the Department. At a minimum, the
occur	pations of the owner of the facilities and the individuals
	pations of the owner of the facilities and the individuals esenting the labor organization employees participating in
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repre	esenting the labor organization employees participating in
repre	esenting the labor organization employees participating in project labor agreement. The agreement must also specify terms and conditions required in subsection (b) of this
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19 becoming law.