

REVENUE PROVISIONS

HB 5823/SB 3937

- Grants, loans and other funds from federal, state local government sources
- Public transportation tax not to exceed 5% of gross receipts upon persons engaged in the metropolitan region in the business of selling retail motor fuel for operation of motor vehicles upon public highways
- Motor vehicle parking tax in off-street parking facilities that charge a fee
- Metropolitan Mobility Authority Retailers' Occupation Tax on persons engaged in selling tangible personal property at retail in the metropolitan region. In Cook County, 1.25% of gross receipts for sales of tangible personal property taxed at 1% rate under ROT and 1% of gross receipts from other taxable sales. In DuPage, Kane, Lake, McHenry and Will Counties ("Collar Counties") the tax rate is 0.75% of gross receipts from all taxable sales made in the course of that business. In the Collar Counties, sales of aviation fuel shall be 0.25% unless the Authority in those counties has an airport-related purpose and the additional 0.50% of the 0.75% tax on aviation fuel is expended for airport-related purposes. If no airport-related purpose, then aviation fuel is excluded from the additional 0.50% of the 0.75% tax.
- Gross receipts tax upon all persons engaged in business of renting automobiles not to exceed 1% in Cook County and 0.25% in the Collar Counties.
- Tax on privilege of using an automobile in the region that is rented from a renter outside Illinois at a rate not to exceed 1% of the rental price (Cook County) or 0.25% of the rental price in the Collar Counties