**Section 195.120 Collection of Tax**

a) *Beginning with bills issued or charges collected for a purchase of a parking space in a parking area or garage on and after January 1, 2020, the tax imposed by the Act shall be collected from the purchaser by the operator, or, beginning January 1, 2024 by a booking intermediary as provided in* Section 195.110(m)*, at the rate stated in* Section 195.110 *and shall be remitted to the Department as provided in* the *Act. All charges for parking spaces in a parking area or garage are presumed subject to tax collection. Operators and booking intermediaries, as applicable, shall collect the tax from purchasers by adding the tax to the amount of the purchase price received from the purchaser. The tax imposed by the Act shall, when collected, be stated as a distinct item separate and apart from the purchase price of the service subject to tax under the Act. However, when it is not possible to state the tax separately, the purchases are exempt from this requirement so long as purchasers are notified by language on the invoice or notified by a sign that the tax is included in the purchase price*. [35 ILCS 525/10-25(a)] A statement of "all tax included" on a paper or electronic receipt or invoice provided to the purchaser will be sufficient to satisfy the requirement that the tax be separately stated, as long as the purchaser can request a breakdown of the tax included amounts from the operator.

1) Every operator of any parking area or garage that advertises a single rate for a parking space may include the total sum of all charges and all applicable tax in its advertised rate. Any display of a single, advertised rate shall include in a clear and conspicuous manner, the following language: "All taxes included." However, nothing in this subsection (a)(1) prevents the operator from separately stating both the parking rate and the tax.

2) At events where an operator or valet service collects the purchase price for the use of a parking space in cash, it will be presumed that it is not possible to state the tax as a distinct item separate and apart from the purchase price. If a sign is displayed with an advertised rate, the operator must comply with subsection (a)(1).

b) *Any person purchasing a parking space in a parking area or garage subject to tax under* the *Act as to which there has been no charge made to that person of the tax imposed by Section 195.110 shall make payment of the tax imposed by* Section 195.110 *in the form and manner provided by the Department. The payment shall be made to the Department in the manner and form required by the Department not later than the 20th day of the month following the month of purchase of the parking space.* [35 ILCS 525/10-25(b)] This subsection does not relieve the operator or booking intermediary, as applicable, of the obligation to collect the tax from the purchaser and remit the tax to the Department, nor does it negate the operator's or booking intermediary's liability for the tax.

c) *The tax required to be collected by any operator, booking intermediary, or valet business, and any tax collected by that person, shall constitute a debt owed by that person to the State* [35 ILCS 525/10-45].

(Source: Amended at 48 Ill. Reg. 12523, effective August 5, 2024)