

1 AN ACT in relation to taxation

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 5. The Hotel Operators' Occupation Tax Act is  
5 amended by changing Section 9 as follows:

6 (35 ILCS 145/9) (from Ch. 120, par. 481b.39)

7 Sec. 9. Exemptions. The tax imposed under this Act does  
8 not apply to the following:

9 (1) Persons engaged in the business of renting, leasing  
10 or letting rooms in a hotel only to permanent residents are  
11 ~~exempt from the provisions of this Act.~~

12 (2) The renting, leasing, or letting of rooms in a hotel  
13 to an organization chartered by the United States Congress to  
14 provide disaster relief services when the rooms are rented on  
15 behalf of its personnel who are providing relief services or  
16 when the rooms are rented for the benefit of victims of a  
17 natural or man-made disaster.

18 (Source: Laws 1961, p. 1728.)

19 Section 99. Effective date. This Act takes effect upon  
20 becoming law.