

SB0046



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB0046

Introduced 1/11/2017, by Sen. John J. Cullerton

SYNOPSIS AS INTRODUCED:

35 ILCS 173/5-25

Amends the Gas Use Tax Law. Makes a technical change in a Section concerning self-assessing purchasers.

LRB100 05140 HLH 15150 b

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Gas Use Tax Law is amended by changing
5 Section 5-25 as follows:

6 (35 ILCS 173/5-25)

7 Sec. 5-25. Self-assessing purchaser; direct return and
8 payment of tax. Except for purchasers who have chosen the ~~the~~
9 alternate tax rate to be paid to a delivering supplier
10 maintaining a place of business in this State, the tax imposed
11 in Section 5-10 of this Law shall be paid to the Department
12 directly by each self-assessing purchaser who is subject to the
13 tax imposed by this Law. Each self-assessing purchaser shall,
14 on or before the 15th day of each month, make a return to the
15 Department for the preceding calendar month, stating the
16 following:

17 (1) His or her name and principal address.

18 (2) The total number of therms used by him or her
19 during the preceding calendar month and upon the basis of
20 which the tax is imposed.

21 (3) The purchase price of gas used by him or her during
22 the preceding calendar month and upon the basis of which
23 the tax is imposed.

1 (4) Amount of tax (computed upon items 2 and 3).

2 (5) Such other reasonable information as the
3 Department may require.

4 In making such return, the self-assessing purchaser may use
5 any reasonable method to derive reportable "therms" and
6 "purchase price" from his or her billing and payment records.

7 If the average monthly liability of the self-assessing
8 purchaser to the Department does not exceed \$100, the
9 Department may authorize his or her returns to be filed on a
10 quarter-annual basis, with the return for January, February,
11 and March of a given year being due by April 30 of such year;
12 with the return for April, May, and June of a given year being
13 due by July 31 of such year; with the return for July, August,
14 and September of a given year being due by October 31 of such
15 year; and with the return for October, November, and December
16 of a given year being due by January 31 of the following year.

17 If the average monthly liability of the self-assessing
18 purchaser to the Department does not exceed \$20, the Department
19 may authorize his or her returns to be filed on a annual basis,
20 with the return for a given year being due by January 31 of the
21 following year.

22 Such quarter-annual and annual returns, as to form and
23 substance, shall be subject to the same requirements as monthly
24 returns.

25 Notwithstanding any other provision in this Law concerning
26 the time within which a self-assessing purchaser may file his

1 or her return, in the case of any such self-assessing purchaser
2 who ceases to engage in a kind of business which makes him or
3 her responsible for filing returns under this Law, such person
4 shall file a final return under this Law with the Department
5 not more than one month after discontinuing such business.

6 Each self-assessing purchaser whose average monthly
7 liability to the Department under this Law was \$10,000 or more
8 during the preceding calendar year, excluding the month of
9 highest liability and the month of lowest liability in such
10 calendar year, and who is not operated by a unit of local
11 government, shall make estimated payments to the Department on
12 or before the 7th, 15th, 22nd, and last day of the month during
13 which tax liability to the Department is incurred in an amount
14 not less than the lower of either 22.5% of such person's actual
15 tax liability for the month or 25% of such person's actual tax
16 liability for the same calendar month of the preceding year.
17 The amount of such quarter-monthly payments shall be credited
18 against the final tax liability of the self-assessing
19 purchaser's return for that month. Any outstanding credit,
20 approved by the Department, arising from the self-assessing
21 purchaser's overpayment of his or her final tax liability for
22 any month may be applied to reduce the amount of any subsequent
23 quarter-monthly payment or credited against the final tax
24 liability of such self-assessing purchaser's return for any
25 subsequent month. If any quarter-monthly payment is not paid at
26 the time or in the amount required by this Section, such person

1 shall be liable for penalty and interest on the difference
2 between the minimum amount due as a payment and the amount of
3 such payment actually and timely paid, except insofar as such
4 person has previously made payments for that month to the
5 Department in excess of the minimum payments previously due.

6 The self-assessing purchaser making the return provided
7 for in this Section shall, at the time of making such return,
8 pay to the Department the amount of tax imposed by this Law.
9 All moneys received by the Department under this Law shall be
10 paid into the General Revenue Fund in the State treasury.
11 (Source: P.A. 93-31, eff. 10-1-03.)