



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

HB4473

Introduced 2/3/2020, by Rep. Allen Skillicorn

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/901	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442

Amends the Illinois Income Tax Act. Reduces by 25% the amount transferred from the General Revenue Fund to the Local Government Distributive Fund. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Reduces by 20% the amounts deposited into the Local Government Tax Fund, the County and Mass Transit District Fund, and the State and Local Sales Tax Reform Fund each month. Provides that the reductions under the amendatory Act begin January 1, 2021. Effective immediately.

LRB101 16440 HLH 65819 b

FISCAL NOTE ACT  
MAY APPLY

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 Illinois Income Tax Act is amended by  
5 changing Section 901 as follows:

6 (35 ILCS 5/901)

7 (Text of Section before amendment by P.A. 101-8)

8 Sec. 901. Collection authority.

9 (a) In general. The Department shall collect the taxes  
10 imposed by this Act. The Department shall collect certified  
11 past due child support amounts under Section 2505-650 of the  
12 Department of Revenue Law of the Civil Administrative Code of  
13 Illinois. Except as provided in subsections (b), (c), (e), (f),  
14 (g), and (h) of this Section, money collected pursuant to  
15 subsections (a) and (b) of Section 201 of this Act shall be  
16 paid into the General Revenue Fund in the State treasury; money  
17 collected pursuant to subsections (c) and (d) of Section 201 of  
18 this Act shall be paid into the Personal Property Tax  
19 Replacement Fund, a special fund in the State Treasury; and  
20 money collected under Section 2505-650 of the Department of  
21 Revenue Law of the Civil Administrative Code of Illinois shall  
22 be paid into the Child Support Enforcement Trust Fund, a  
23 special fund outside the State Treasury, or to the State

1 Disbursement Unit established under Section 10-26 of the  
2 Illinois Public Aid Code, as directed by the Department of  
3 Healthcare and Family Services.

4 (b) Local Government Distributive Fund. Beginning August  
5 1, 2017 and continuing through January 31, 2021, the Treasurer  
6 shall transfer each month from the General Revenue Fund to the  
7 Local Government Distributive Fund an amount equal to the sum  
8 of (i) 6.06% (10% of the ratio of the 3% individual income tax  
9 rate prior to 2011 to the 4.95% individual income tax rate  
10 after July 1, 2017) of the net revenue realized from the tax  
11 imposed by subsections (a) and (b) of Section 201 of this Act  
12 upon individuals, trusts, and estates during the preceding  
13 month and (ii) 6.85% (10% of the ratio of the 4.8% corporate  
14 income tax rate prior to 2011 to the 7% corporate income tax  
15 rate after July 1, 2017) of the net revenue realized from the  
16 tax imposed by subsections (a) and (b) of Section 201 of this  
17 Act upon corporations during the preceding month. Beginning  
18 February 1, 2021, the Treasurer shall transfer each month from  
19 the General Revenue Fund to the Local Government Distributive  
20 Fund an amount equal to the sum of (i) 3.99% of the net revenue  
21 realized from the tax imposed by subsections (a) and (b) of  
22 Section 201 of this Act upon individuals, trusts, and estates  
23 during the preceding month and (ii) 4.62% of the net revenue  
24 realized from the tax imposed by subsections (a) and (b) of  
25 Section 201 of this Act upon corporations during the preceding  
26 month. Net revenue realized for a month shall be defined as the

1 revenue from the tax imposed by subsections (a) and (b) of  
2 Section 201 of this Act which is deposited in the General  
3 Revenue Fund, the Education Assistance Fund, the Income Tax  
4 Surcharge Local Government Distributive Fund, the Fund for the  
5 Advancement of Education, and the Commitment to Human Services  
6 Fund during the month minus the amount paid out of the General  
7 Revenue Fund in State warrants during that same month as  
8 refunds to taxpayers for overpayment of liability under the tax  
9 imposed by subsections (a) and (b) of Section 201 of this Act.

10 Notwithstanding any provision of law to the contrary,  
11 beginning on July 6, 2017 (the effective date of Public Act  
12 100-23), those amounts required under this subsection (b) to be  
13 transferred by the Treasurer into the Local Government  
14 Distributive Fund from the General Revenue Fund shall be  
15 directly deposited into the Local Government Distributive Fund  
16 as the revenue is realized from the tax imposed by subsections  
17 (a) and (b) of Section 201 of this Act.

18 For State fiscal year 2020 only, notwithstanding any  
19 provision of law to the contrary, the total amount of revenue  
20 and deposits under this Section attributable to revenues  
21 realized during State fiscal year 2020 shall be reduced by 5%.

22 (c) Deposits Into Income Tax Refund Fund.

23 (1) Beginning on January 1, 1989 and thereafter, the  
24 Department shall deposit a percentage of the amounts  
25 collected pursuant to subsections (a) and (b) (1), (2), and  
26 (3) of Section 201 of this Act into a fund in the State

1 treasury known as the Income Tax Refund Fund. Beginning  
2 with State fiscal year 1990 and for each fiscal year  
3 thereafter, the percentage deposited into the Income Tax  
4 Refund Fund during a fiscal year shall be the Annual  
5 Percentage. For fiscal year 2011, the Annual Percentage  
6 shall be 8.75%. For fiscal year 2012, the Annual Percentage  
7 shall be 8.75%. For fiscal year 2013, the Annual Percentage  
8 shall be 9.75%. For fiscal year 2014, the Annual Percentage  
9 shall be 9.5%. For fiscal year 2015, the Annual Percentage  
10 shall be 10%. For fiscal year 2018, the Annual Percentage  
11 shall be 9.8%. For fiscal year 2019, the Annual Percentage  
12 shall be 9.7%. For fiscal year 2020, the Annual Percentage  
13 shall be 9.5%. For all other fiscal years, the Annual  
14 Percentage shall be calculated as a fraction, the numerator  
15 of which shall be the amount of refunds approved for  
16 payment by the Department during the preceding fiscal year  
17 as a result of overpayment of tax liability under  
18 subsections (a) and (b) (1), (2), and (3) of Section 201 of  
19 this Act plus the amount of such refunds remaining approved  
20 but unpaid at the end of the preceding fiscal year, minus  
21 the amounts transferred into the Income Tax Refund Fund  
22 from the Tobacco Settlement Recovery Fund, and the  
23 denominator of which shall be the amounts which will be  
24 collected pursuant to subsections (a) and (b) (1), (2), and  
25 (3) of Section 201 of this Act during the preceding fiscal  
26 year; except that in State fiscal year 2002, the Annual

1 Percentage shall in no event exceed 7.6%. The Director of  
2 Revenue shall certify the Annual Percentage to the  
3 Comptroller on the last business day of the fiscal year  
4 immediately preceding the fiscal year for which it is to be  
5 effective.

6 (2) Beginning on January 1, 1989 and thereafter, the  
7 Department shall deposit a percentage of the amounts  
8 collected pursuant to subsections (a) and (b) (6), (7), and  
9 (8), (c) and (d) of Section 201 of this Act into a fund in  
10 the State treasury known as the Income Tax Refund Fund.  
11 Beginning with State fiscal year 1990 and for each fiscal  
12 year thereafter, the percentage deposited into the Income  
13 Tax Refund Fund during a fiscal year shall be the Annual  
14 Percentage. For fiscal year 2011, the Annual Percentage  
15 shall be 17.5%. For fiscal year 2012, the Annual Percentage  
16 shall be 17.5%. For fiscal year 2013, the Annual Percentage  
17 shall be 14%. For fiscal year 2014, the Annual Percentage  
18 shall be 13.4%. For fiscal year 2015, the Annual Percentage  
19 shall be 14%. For fiscal year 2018, the Annual Percentage  
20 shall be 17.5%. For fiscal year 2019, the Annual Percentage  
21 shall be 15.5%. For fiscal year 2020, the Annual Percentage  
22 shall be 14.25%. For all other fiscal years, the Annual  
23 Percentage shall be calculated as a fraction, the numerator  
24 of which shall be the amount of refunds approved for  
25 payment by the Department during the preceding fiscal year  
26 as a result of overpayment of tax liability under

1 subsections (a) and (b) (6), (7), and (8), (c) and (d) of  
2 Section 201 of this Act plus the amount of such refunds  
3 remaining approved but unpaid at the end of the preceding  
4 fiscal year, and the denominator of which shall be the  
5 amounts which will be collected pursuant to subsections (a)  
6 and (b) (6), (7), and (8), (c) and (d) of Section 201 of  
7 this Act during the preceding fiscal year; except that in  
8 State fiscal year 2002, the Annual Percentage shall in no  
9 event exceed 23%. The Director of Revenue shall certify the  
10 Annual Percentage to the Comptroller on the last business  
11 day of the fiscal year immediately preceding the fiscal  
12 year for which it is to be effective.

13 (3) The Comptroller shall order transferred and the  
14 Treasurer shall transfer from the Tobacco Settlement  
15 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000  
16 in January, 2001, (ii) \$35,000,000 in January, 2002, and  
17 (iii) \$35,000,000 in January, 2003.

18 (d) Expenditures from Income Tax Refund Fund.

19 (1) Beginning January 1, 1989, money in the Income Tax  
20 Refund Fund shall be expended exclusively for the purpose  
21 of paying refunds resulting from overpayment of tax  
22 liability under Section 201 of this Act and for making  
23 transfers pursuant to this subsection (d).

24 (2) The Director shall order payment of refunds  
25 resulting from overpayment of tax liability under Section  
26 201 of this Act from the Income Tax Refund Fund only to the

1 extent that amounts collected pursuant to Section 201 of  
2 this Act and transfers pursuant to this subsection (d) and  
3 item (3) of subsection (c) have been deposited and retained  
4 in the Fund.

5 (3) As soon as possible after the end of each fiscal  
6 year, the Director shall order transferred and the State  
7 Treasurer and State Comptroller shall transfer from the  
8 Income Tax Refund Fund to the Personal Property Tax  
9 Replacement Fund an amount, certified by the Director to  
10 the Comptroller, equal to the excess of the amount  
11 collected pursuant to subsections (c) and (d) of Section  
12 201 of this Act deposited into the Income Tax Refund Fund  
13 during the fiscal year over the amount of refunds resulting  
14 from overpayment of tax liability under subsections (c) and  
15 (d) of Section 201 of this Act paid from the Income Tax  
16 Refund Fund during the fiscal year.

17 (4) As soon as possible after the end of each fiscal  
18 year, the Director shall order transferred and the State  
19 Treasurer and State Comptroller shall transfer from the  
20 Personal Property Tax Replacement Fund to the Income Tax  
21 Refund Fund an amount, certified by the Director to the  
22 Comptroller, equal to the excess of the amount of refunds  
23 resulting from overpayment of tax liability under  
24 subsections (c) and (d) of Section 201 of this Act paid  
25 from the Income Tax Refund Fund during the fiscal year over  
26 the amount collected pursuant to subsections (c) and (d) of



1 Section 201 of this Act deposited into the Income Tax  
2 Refund Fund during the fiscal year.

3 (4.5) As soon as possible after the end of fiscal year  
4 1999 and of each fiscal year thereafter, the Director shall  
5 order transferred and the State Treasurer and State  
6 Comptroller shall transfer from the Income Tax Refund Fund  
7 to the General Revenue Fund any surplus remaining in the  
8 Income Tax Refund Fund as of the end of such fiscal year;  
9 excluding for fiscal years 2000, 2001, and 2002 amounts  
10 attributable to transfers under item (3) of subsection (c)  
11 less refunds resulting from the earned income tax credit.

12 (5) This Act shall constitute an irrevocable and  
13 continuing appropriation from the Income Tax Refund Fund  
14 for the purpose of paying refunds upon the order of the  
15 Director in accordance with the provisions of this Section.

16 (e) Deposits into the Education Assistance Fund and the  
17 Income Tax Surcharge Local Government Distributive Fund. On  
18 July 1, 1991, and thereafter, of the amounts collected pursuant  
19 to subsections (a) and (b) of Section 201 of this Act, minus  
20 deposits into the Income Tax Refund Fund, the Department shall  
21 deposit 7.3% into the Education Assistance Fund in the State  
22 Treasury. Beginning July 1, 1991, and continuing through  
23 January 31, 1993, of the amounts collected pursuant to  
24 subsections (a) and (b) of Section 201 of the Illinois Income  
25 Tax Act, minus deposits into the Income Tax Refund Fund, the  
26 Department shall deposit 3.0% into the Income Tax Surcharge

1 Local Government Distributive Fund in the State Treasury.  
2 Beginning February 1, 1993 and continuing through June 30,  
3 1993, of the amounts collected pursuant to subsections (a) and  
4 (b) of Section 201 of the Illinois Income Tax Act, minus  
5 deposits into the Income Tax Refund Fund, the Department shall  
6 deposit 4.4% into the Income Tax Surcharge Local Government  
7 Distributive Fund in the State Treasury. Beginning July 1,  
8 1993, and continuing through June 30, 1994, of the amounts  
9 collected under subsections (a) and (b) of Section 201 of this  
10 Act, minus deposits into the Income Tax Refund Fund, the  
11 Department shall deposit 1.475% into the Income Tax Surcharge  
12 Local Government Distributive Fund in the State Treasury.

13 (f) Deposits into the Fund for the Advancement of  
14 Education. Beginning February 1, 2015, the Department shall  
15 deposit the following portions of the revenue realized from the  
16 tax imposed upon individuals, trusts, and estates by  
17 subsections (a) and (b) of Section 201 of this Act, minus  
18 deposits into the Income Tax Refund Fund, into the Fund for the  
19 Advancement of Education:

20 (1) beginning February 1, 2015, and prior to February  
21 1, 2025, 1/30; and

22 (2) beginning February 1, 2025, 1/26.

23 If the rate of tax imposed by subsection (a) and (b) of  
24 Section 201 is reduced pursuant to Section 201.5 of this Act,  
25 the Department shall not make the deposits required by this  
26 subsection (f) on or after the effective date of the reduction.

1 (g) Deposits into the Commitment to Human Services Fund.  
2 Beginning February 1, 2015, the Department shall deposit the  
3 following portions of the revenue realized from the tax imposed  
4 upon individuals, trusts, and estates by subsections (a) and  
5 (b) of Section 201 of this Act, minus deposits into the Income  
6 Tax Refund Fund, into the Commitment to Human Services Fund:

7 (1) beginning February 1, 2015, and prior to February  
8 1, 2025, 1/30; and

9 (2) beginning February 1, 2025, 1/26.

10 If the rate of tax imposed by subsection (a) and (b) of  
11 Section 201 is reduced pursuant to Section 201.5 of this Act,  
12 the Department shall not make the deposits required by this  
13 subsection (g) on or after the effective date of the reduction.

14 (h) Deposits into the Tax Compliance and Administration  
15 Fund. Beginning on the first day of the first calendar month to  
16 occur on or after August 26, 2014 (the effective date of Public  
17 Act 98-1098), each month the Department shall pay into the Tax  
18 Compliance and Administration Fund, to be used, subject to  
19 appropriation, to fund additional auditors and compliance  
20 personnel at the Department, an amount equal to 1/12 of 5% of  
21 the cash receipts collected during the preceding fiscal year by  
22 the Audit Bureau of the Department from the tax imposed by  
23 subsections (a), (b), (c), and (d) of Section 201 of this Act,  
24 net of deposits into the Income Tax Refund Fund made from those  
25 cash receipts.

26 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;

1 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
2 8-14-18; 100-1171, eff. 1-4-19; 101-10, eff. 6-5-19; 101-81,  
3 eff. 7-12-19.)

4 (Text of Section after amendment by P.A. 101-8)

5 Sec. 901. Collection authority.

6 (a) In general. The Department shall collect the taxes  
7 imposed by this Act. The Department shall collect certified  
8 past due child support amounts under Section 2505-650 of the  
9 Department of Revenue Law of the Civil Administrative Code of  
10 Illinois. Except as provided in subsections (b), (c), (e), (f),  
11 (g), and (h) of this Section, money collected pursuant to  
12 subsections (a) and (b) of Section 201 of this Act shall be  
13 paid into the General Revenue Fund in the State treasury; money  
14 collected pursuant to subsections (c) and (d) of Section 201 of  
15 this Act shall be paid into the Personal Property Tax  
16 Replacement Fund, a special fund in the State Treasury; and  
17 money collected under Section 2505-650 of the Department of  
18 Revenue Law of the Civil Administrative Code of Illinois shall  
19 be paid into the Child Support Enforcement Trust Fund, a  
20 special fund outside the State Treasury, or to the State  
21 Disbursement Unit established under Section 10-26 of the  
22 Illinois Public Aid Code, as directed by the Department of  
23 Healthcare and Family Services.

24 (b) Local Government Distributive Fund. Beginning August  
25 1, 2017 and continuing through January 31, 2021, the Treasurer

1 shall transfer each month from the General Revenue Fund to the  
2 Local Government Distributive Fund an amount equal to the sum  
3 of (i) 6.06% (10% of the ratio of the 3% individual income tax  
4 rate prior to 2011 to the 4.95% individual income tax rate  
5 after July 1, 2017) of the net revenue realized from the tax  
6 imposed by subsections (a) and (b) of Section 201 of this Act  
7 upon individuals, trusts, and estates during the preceding  
8 month and (ii) 6.85% (10% of the ratio of the 4.8% corporate  
9 income tax rate prior to 2011 to the 7% corporate income tax  
10 rate after July 1, 2017) of the net revenue realized from the  
11 tax imposed by subsections (a) and (b) of Section 201 of this  
12 Act upon corporations during the preceding month. Beginning  
13 February 1, 2021, the Treasurer shall transfer each month from  
14 the General Revenue Fund to the Local Government Distributive  
15 Fund an amount equal to the sum of (i) 3.99% ~~5.32%~~ of the net  
16 revenue realized from the tax imposed by subsections (a) and  
17 (b) of Section 201 of this Act upon individuals, trusts, and  
18 estates during the preceding month and (ii) 4.62% ~~6.16%~~ of the  
19 net revenue realized from the tax imposed by subsections (a)  
20 and (b) of Section 201 of this Act upon corporations during the  
21 preceding month. Net revenue realized for a month shall be  
22 defined as the revenue from the tax imposed by subsections (a)  
23 and (b) of Section 201 of this Act which is deposited in the  
24 General Revenue Fund, the Education Assistance Fund, the Income  
25 Tax Surcharge Local Government Distributive Fund, the Fund for  
26 the Advancement of Education, and the Commitment to Human

1 Services Fund during the month minus the amount paid out of the  
2 General Revenue Fund in State warrants during that same month  
3 as refunds to taxpayers for overpayment of liability under the  
4 tax imposed by subsections (a) and (b) of Section 201 of this  
5 Act.

6 Notwithstanding any provision of law to the contrary,  
7 beginning on July 6, 2017 (the effective date of Public Act  
8 100-23), those amounts required under this subsection (b) to be  
9 transferred by the Treasurer into the Local Government  
10 Distributive Fund from the General Revenue Fund shall be  
11 directly deposited into the Local Government Distributive Fund  
12 as the revenue is realized from the tax imposed by subsections  
13 (a) and (b) of Section 201 of this Act.

14 For State fiscal year 2020 only, notwithstanding any  
15 provision of law to the contrary, the total amount of revenue  
16 and deposits under this Section attributable to revenues  
17 realized during State fiscal year 2020 shall be reduced by 5%.

18 (c) Deposits Into Income Tax Refund Fund.

19 (1) Beginning on January 1, 1989 and thereafter, the  
20 Department shall deposit a percentage of the amounts  
21 collected pursuant to subsections (a) and (b) (1), (2), and  
22 (3) of Section 201 of this Act into a fund in the State  
23 treasury known as the Income Tax Refund Fund. Beginning  
24 with State fiscal year 1990 and for each fiscal year  
25 thereafter, the percentage deposited into the Income Tax  
26 Refund Fund during a fiscal year shall be the Annual

1 Percentage. For fiscal year 2011, the Annual Percentage  
2 shall be 8.75%. For fiscal year 2012, the Annual Percentage  
3 shall be 8.75%. For fiscal year 2013, the Annual Percentage  
4 shall be 9.75%. For fiscal year 2014, the Annual Percentage  
5 shall be 9.5%. For fiscal year 2015, the Annual Percentage  
6 shall be 10%. For fiscal year 2018, the Annual Percentage  
7 shall be 9.8%. For fiscal year 2019, the Annual Percentage  
8 shall be 9.7%. For fiscal year 2020, the Annual Percentage  
9 shall be 9.5%. For all other fiscal years, the Annual  
10 Percentage shall be calculated as a fraction, the numerator  
11 of which shall be the amount of refunds approved for  
12 payment by the Department during the preceding fiscal year  
13 as a result of overpayment of tax liability under  
14 subsections (a) and (b) (1), (2), and (3) of Section 201 of  
15 this Act plus the amount of such refunds remaining approved  
16 but unpaid at the end of the preceding fiscal year, minus  
17 the amounts transferred into the Income Tax Refund Fund  
18 from the Tobacco Settlement Recovery Fund, and the  
19 denominator of which shall be the amounts which will be  
20 collected pursuant to subsections (a) and (b) (1), (2), and  
21 (3) of Section 201 of this Act during the preceding fiscal  
22 year; except that in State fiscal year 2002, the Annual  
23 Percentage shall in no event exceed 7.6%. The Director of  
24 Revenue shall certify the Annual Percentage to the  
25 Comptroller on the last business day of the fiscal year  
26 immediately preceding the fiscal year for which it is to be

1 effective.

2 (2) Beginning on January 1, 1989 and thereafter, the  
3 Department shall deposit a percentage of the amounts  
4 collected pursuant to subsections (a) and (b) (6), (7), and  
5 (8), (c) and (d) of Section 201 of this Act into a fund in  
6 the State treasury known as the Income Tax Refund Fund.  
7 Beginning with State fiscal year 1990 and for each fiscal  
8 year thereafter, the percentage deposited into the Income  
9 Tax Refund Fund during a fiscal year shall be the Annual  
10 Percentage. For fiscal year 2011, the Annual Percentage  
11 shall be 17.5%. For fiscal year 2012, the Annual Percentage  
12 shall be 17.5%. For fiscal year 2013, the Annual Percentage  
13 shall be 14%. For fiscal year 2014, the Annual Percentage  
14 shall be 13.4%. For fiscal year 2015, the Annual Percentage  
15 shall be 14%. For fiscal year 2018, the Annual Percentage  
16 shall be 17.5%. For fiscal year 2019, the Annual Percentage  
17 shall be 15.5%. For fiscal year 2020, the Annual Percentage  
18 shall be 14.25%. For all other fiscal years, the Annual  
19 Percentage shall be calculated as a fraction, the numerator  
20 of which shall be the amount of refunds approved for  
21 payment by the Department during the preceding fiscal year  
22 as a result of overpayment of tax liability under  
23 subsections (a) and (b) (6), (7), and (8), (c) and (d) of  
24 Section 201 of this Act plus the amount of such refunds  
25 remaining approved but unpaid at the end of the preceding  
26 fiscal year, and the denominator of which shall be the



1 amounts which will be collected pursuant to subsections (a)  
2 and (b) (6), (7), and (8), (c) and (d) of Section 201 of  
3 this Act during the preceding fiscal year; except that in  
4 State fiscal year 2002, the Annual Percentage shall in no  
5 event exceed 23%. The Director of Revenue shall certify the  
6 Annual Percentage to the Comptroller on the last business  
7 day of the fiscal year immediately preceding the fiscal  
8 year for which it is to be effective.

9 (3) The Comptroller shall order transferred and the  
10 Treasurer shall transfer from the Tobacco Settlement  
11 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000  
12 in January, 2001, (ii) \$35,000,000 in January, 2002, and  
13 (iii) \$35,000,000 in January, 2003.

14 (d) Expenditures from Income Tax Refund Fund.

15 (1) Beginning January 1, 1989, money in the Income Tax  
16 Refund Fund shall be expended exclusively for the purpose  
17 of paying refunds resulting from overpayment of tax  
18 liability under Section 201 of this Act and for making  
19 transfers pursuant to this subsection (d).

20 (2) The Director shall order payment of refunds  
21 resulting from overpayment of tax liability under Section  
22 201 of this Act from the Income Tax Refund Fund only to the  
23 extent that amounts collected pursuant to Section 201 of  
24 this Act and transfers pursuant to this subsection (d) and  
25 item (3) of subsection (c) have been deposited and retained  
26 in the Fund.

1           (3) As soon as possible after the end of each fiscal  
2 year, the Director shall order transferred and the State  
3 Treasurer and State Comptroller shall transfer from the  
4 Income Tax Refund Fund to the Personal Property Tax  
5 Replacement Fund an amount, certified by the Director to  
6 the Comptroller, equal to the excess of the amount  
7 collected pursuant to subsections (c) and (d) of Section  
8 201 of this Act deposited into the Income Tax Refund Fund  
9 during the fiscal year over the amount of refunds resulting  
10 from overpayment of tax liability under subsections (c) and  
11 (d) of Section 201 of this Act paid from the Income Tax  
12 Refund Fund during the fiscal year.

13           (4) As soon as possible after the end of each fiscal  
14 year, the Director shall order transferred and the State  
15 Treasurer and State Comptroller shall transfer from the  
16 Personal Property Tax Replacement Fund to the Income Tax  
17 Refund Fund an amount, certified by the Director to the  
18 Comptroller, equal to the excess of the amount of refunds  
19 resulting from overpayment of tax liability under  
20 subsections (c) and (d) of Section 201 of this Act paid  
21 from the Income Tax Refund Fund during the fiscal year over  
22 the amount collected pursuant to subsections (c) and (d) of  
23 Section 201 of this Act deposited into the Income Tax  
24 Refund Fund during the fiscal year.

25           (4.5) As soon as possible after the end of fiscal year  
26 1999 and of each fiscal year thereafter, the Director shall

1 order transferred and the State Treasurer and State  
2 Comptroller shall transfer from the Income Tax Refund Fund  
3 to the General Revenue Fund any surplus remaining in the  
4 Income Tax Refund Fund as of the end of such fiscal year;  
5 excluding for fiscal years 2000, 2001, and 2002 amounts  
6 attributable to transfers under item (3) of subsection (c)  
7 less refunds resulting from the earned income tax credit.

8 (5) This Act shall constitute an irrevocable and  
9 continuing appropriation from the Income Tax Refund Fund  
10 for the purpose of paying refunds upon the order of the  
11 Director in accordance with the provisions of this Section.

12 (e) Deposits into the Education Assistance Fund and the  
13 Income Tax Surcharge Local Government Distributive Fund. On  
14 July 1, 1991, and thereafter, of the amounts collected pursuant  
15 to subsections (a) and (b) of Section 201 of this Act, minus  
16 deposits into the Income Tax Refund Fund, the Department shall  
17 deposit 7.3% into the Education Assistance Fund in the State  
18 Treasury. Beginning July 1, 1991, and continuing through  
19 January 31, 1993, of the amounts collected pursuant to  
20 subsections (a) and (b) of Section 201 of the Illinois Income  
21 Tax Act, minus deposits into the Income Tax Refund Fund, the  
22 Department shall deposit 3.0% into the Income Tax Surcharge  
23 Local Government Distributive Fund in the State Treasury.  
24 Beginning February 1, 1993 and continuing through June 30,  
25 1993, of the amounts collected pursuant to subsections (a) and  
26 (b) of Section 201 of the Illinois Income Tax Act, minus

1 deposits into the Income Tax Refund Fund, the Department shall  
2 deposit 4.4% into the Income Tax Surcharge Local Government  
3 Distributive Fund in the State Treasury. Beginning July 1,  
4 1993, and continuing through June 30, 1994, of the amounts  
5 collected under subsections (a) and (b) of Section 201 of this  
6 Act, minus deposits into the Income Tax Refund Fund, the  
7 Department shall deposit 1.475% into the Income Tax Surcharge  
8 Local Government Distributive Fund in the State Treasury.

9 (f) Deposits into the Fund for the Advancement of  
10 Education. Beginning February 1, 2015, the Department shall  
11 deposit the following portions of the revenue realized from the  
12 tax imposed upon individuals, trusts, and estates by  
13 subsections (a) and (b) of Section 201 of this Act, minus  
14 deposits into the Income Tax Refund Fund, into the Fund for the  
15 Advancement of Education:

16 (1) beginning February 1, 2015, and prior to February  
17 1, 2025, 1/30; and

18 (2) beginning February 1, 2025, 1/26.

19 If the rate of tax imposed by subsection (a) and (b) of  
20 Section 201 is reduced pursuant to Section 201.5 of this Act,  
21 the Department shall not make the deposits required by this  
22 subsection (f) on or after the effective date of the reduction.

23 (g) Deposits into the Commitment to Human Services Fund.  
24 Beginning February 1, 2015, the Department shall deposit the  
25 following portions of the revenue realized from the tax imposed  
26 upon individuals, trusts, and estates by subsections (a) and

1 (b) of Section 201 of this Act, minus deposits into the Income  
2 Tax Refund Fund, into the Commitment to Human Services Fund:

3 (1) beginning February 1, 2015, and prior to February  
4 1, 2025, 1/30; and

5 (2) beginning February 1, 2025, 1/26.

6 If the rate of tax imposed by subsection (a) and (b) of  
7 Section 201 is reduced pursuant to Section 201.5 of this Act,  
8 the Department shall not make the deposits required by this  
9 subsection (g) on or after the effective date of the reduction.

10 (h) Deposits into the Tax Compliance and Administration  
11 Fund. Beginning on the first day of the first calendar month to  
12 occur on or after August 26, 2014 (the effective date of Public  
13 Act 98-1098), each month the Department shall pay into the Tax  
14 Compliance and Administration Fund, to be used, subject to  
15 appropriation, to fund additional auditors and compliance  
16 personnel at the Department, an amount equal to 1/12 of 5% of  
17 the cash receipts collected during the preceding fiscal year by  
18 the Audit Bureau of the Department from the tax imposed by  
19 subsections (a), (b), (c), and (d) of Section 201 of this Act,  
20 net of deposits into the Income Tax Refund Fund made from those  
21 cash receipts.

22 (Source: P.A. 100-22, eff. 7-6-17; 100-23, eff. 7-6-17;  
23 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
24 8-14-18; 100-1171, eff. 1-4-19; 101-8, see Section 99 for  
25 effective date; 101-10, eff. 6-5-19; 101-81, eff. 7-12-19;  
26 revised 10-1-19.)

1           Section 10. The Use Tax Act is amended by changing Section  
2           9 as follows:

3           (35 ILCS 105/9) (from Ch. 120, par. 439.9)

4           Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
5           and trailers that are required to be registered with an agency  
6           of this State, each retailer required or authorized to collect  
7           the tax imposed by this Act shall pay to the Department the  
8           amount of such tax (except as otherwise provided) at the time  
9           when he is required to file his return for the period during  
10          which such tax was collected, less a discount of 2.1% prior to  
11          January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
12          per calendar year, whichever is greater, which is allowed to  
13          reimburse the retailer for expenses incurred in collecting the  
14          tax, keeping records, preparing and filing returns, remitting  
15          the tax and supplying data to the Department on request. The  
16          discount under this Section is not allowed for the 1.25%  
17          portion of taxes paid on aviation fuel that is subject to the  
18          revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
19          47133. In the case of retailers who report and pay the tax on a  
20          transaction by transaction basis, as provided in this Section,  
21          such discount shall be taken with each such tax remittance  
22          instead of when such retailer files his periodic return. The  
23          discount allowed under this Section is allowed only for returns  
24          that are filed in the manner required by this Act. The

1 Department may disallow the discount for retailers whose  
2 certificate of registration is revoked at the time the return  
3 is filed, but only if the Department's decision to revoke the  
4 certificate of registration has become final. A retailer need  
5 not remit that part of any tax collected by him to the extent  
6 that he is required to remit and does remit the tax imposed by  
7 the Retailers' Occupation Tax Act, with respect to the sale of  
8 the same property.

9 Where such tangible personal property is sold under a  
10 conditional sales contract, or under any other form of sale  
11 wherein the payment of the principal sum, or a part thereof, is  
12 extended beyond the close of the period for which the return is  
13 filed, the retailer, in collecting the tax (except as to motor  
14 vehicles, watercraft, aircraft, and trailers that are required  
15 to be registered with an agency of this State), may collect for  
16 each tax return period, only the tax applicable to that part of  
17 the selling price actually received during such tax return  
18 period.

19 Except as provided in this Section, on or before the  
20 twentieth day of each calendar month, such retailer shall file  
21 a return for the preceding calendar month. Such return shall be  
22 filed on forms prescribed by the Department and shall furnish  
23 such information as the Department may reasonably require. On  
24 and after January 1, 2018, except for returns for motor  
25 vehicles, watercraft, aircraft, and trailers that are required  
26 to be registered with an agency of this State, with respect to

1 retailers whose annual gross receipts average \$20,000 or more,  
2 all returns required to be filed pursuant to this Act shall be  
3 filed electronically. Retailers who demonstrate that they do  
4 not have access to the Internet or demonstrate hardship in  
5 filing electronically may petition the Department to waive the  
6 electronic filing requirement.

7 The Department may require returns to be filed on a  
8 quarterly basis. If so required, a return for each calendar  
9 quarter shall be filed on or before the twentieth day of the  
10 calendar month following the end of such calendar quarter. The  
11 taxpayer shall also file a return with the Department for each  
12 of the first two months of each calendar quarter, on or before  
13 the twentieth day of the following calendar month, stating:

- 14 1. The name of the seller;
- 15 2. The address of the principal place of business from  
16 which he engages in the business of selling tangible  
17 personal property at retail in this State;
- 18 3. The total amount of taxable receipts received by him  
19 during the preceding calendar month from sales of tangible  
20 personal property by him during such preceding calendar  
21 month, including receipts from charge and time sales, but  
22 less all deductions allowed by law;
- 23 4. The amount of credit provided in Section 2d of this  
24 Act;
- 25 5. The amount of tax due;
- 26 5-5. The signature of the taxpayer; and



1           6. Such other reasonable information as the Department  
2           may require.

3           Each retailer required or authorized to collect the tax  
4           imposed by this Act on aviation fuel sold at retail in this  
5           State during the preceding calendar month shall, instead of  
6           reporting and paying tax on aviation fuel as otherwise required  
7           by this Section, report and pay such tax on a separate aviation  
8           fuel tax return. The requirements related to the return shall  
9           be as otherwise provided in this Section. Notwithstanding any  
10          other provisions of this Act to the contrary, retailers  
11          collecting tax on aviation fuel shall file all aviation fuel  
12          tax returns and shall make all aviation fuel tax payments by  
13          electronic means in the manner and form required by the  
14          Department. For purposes of this Section, "aviation fuel" means  
15          jet fuel and aviation gasoline.

16          If a taxpayer fails to sign a return within 30 days after  
17          the proper notice and demand for signature by the Department,  
18          the return shall be considered valid and any amount shown to be  
19          due on the return shall be deemed assessed.

20          Notwithstanding any other provision of this Act to the  
21          contrary, retailers subject to tax on cannabis shall file all  
22          cannabis tax returns and shall make all cannabis tax payments  
23          by electronic means in the manner and form required by the  
24          Department.

25          Beginning October 1, 1993, a taxpayer who has an average  
26          monthly tax liability of \$150,000 or more shall make all

1 payments required by rules of the Department by electronic  
2 funds transfer. Beginning October 1, 1994, a taxpayer who has  
3 an average monthly tax liability of \$100,000 or more shall make  
4 all payments required by rules of the Department by electronic  
5 funds transfer. Beginning October 1, 1995, a taxpayer who has  
6 an average monthly tax liability of \$50,000 or more shall make  
7 all payments required by rules of the Department by electronic  
8 funds transfer. Beginning October 1, 2000, a taxpayer who has  
9 an annual tax liability of \$200,000 or more shall make all  
10 payments required by rules of the Department by electronic  
11 funds transfer. The term "annual tax liability" shall be the  
12 sum of the taxpayer's liabilities under this Act, and under all  
13 other State and local occupation and use tax laws administered  
14 by the Department, for the immediately preceding calendar year.  
15 The term "average monthly tax liability" means the sum of the  
16 taxpayer's liabilities under this Act, and under all other  
17 State and local occupation and use tax laws administered by the  
18 Department, for the immediately preceding calendar year  
19 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
20 a tax liability in the amount set forth in subsection (b) of  
21 Section 2505-210 of the Department of Revenue Law shall make  
22 all payments required by rules of the Department by electronic  
23 funds transfer.

24 Before August 1 of each year beginning in 1993, the  
25 Department shall notify all taxpayers required to make payments  
26 by electronic funds transfer. All taxpayers required to make

1 payments by electronic funds transfer shall make those payments  
2 for a minimum of one year beginning on October 1.

3 Any taxpayer not required to make payments by electronic  
4 funds transfer may make payments by electronic funds transfer  
5 with the permission of the Department.

6 All taxpayers required to make payment by electronic funds  
7 transfer and any taxpayers authorized to voluntarily make  
8 payments by electronic funds transfer shall make those payments  
9 in the manner authorized by the Department.

10 The Department shall adopt such rules as are necessary to  
11 effectuate a program of electronic funds transfer and the  
12 requirements of this Section.

13 Before October 1, 2000, if the taxpayer's average monthly  
14 tax liability to the Department under this Act, the Retailers'  
15 Occupation Tax Act, the Service Occupation Tax Act, the Service  
16 Use Tax Act was \$10,000 or more during the preceding 4 complete  
17 calendar quarters, he shall file a return with the Department  
18 each month by the 20th day of the month next following the  
19 month during which such tax liability is incurred and shall  
20 make payments to the Department on or before the 7th, 15th,  
21 22nd and last day of the month during which such liability is  
22 incurred. On and after October 1, 2000, if the taxpayer's  
23 average monthly tax liability to the Department under this Act,  
24 the Retailers' Occupation Tax Act, the Service Occupation Tax  
25 Act, and the Service Use Tax Act was \$20,000 or more during the  
26 preceding 4 complete calendar quarters, he shall file a return

1 with the Department each month by the 20th day of the month  
2 next following the month during which such tax liability is  
3 incurred and shall make payment to the Department on or before  
4 the 7th, 15th, 22nd and last day of the month during which such  
5 liability is incurred. If the month during which such tax  
6 liability is incurred began prior to January 1, 1985, each  
7 payment shall be in an amount equal to 1/4 of the taxpayer's  
8 actual liability for the month or an amount set by the  
9 Department not to exceed 1/4 of the average monthly liability  
10 of the taxpayer to the Department for the preceding 4 complete  
11 calendar quarters (excluding the month of highest liability and  
12 the month of lowest liability in such 4 quarter period). If the  
13 month during which such tax liability is incurred begins on or  
14 after January 1, 1985, and prior to January 1, 1987, each  
15 payment shall be in an amount equal to 22.5% of the taxpayer's  
16 actual liability for the month or 27.5% of the taxpayer's  
17 liability for the same calendar month of the preceding year. If  
18 the month during which such tax liability is incurred begins on  
19 or after January 1, 1987, and prior to January 1, 1988, each  
20 payment shall be in an amount equal to 22.5% of the taxpayer's  
21 actual liability for the month or 26.25% of the taxpayer's  
22 liability for the same calendar month of the preceding year. If  
23 the month during which such tax liability is incurred begins on  
24 or after January 1, 1988, and prior to January 1, 1989, or  
25 begins on or after January 1, 1996, each payment shall be in an  
26 amount equal to 22.5% of the taxpayer's actual liability for

1 the month or 25% of the taxpayer's liability for the same  
2 calendar month of the preceding year. If the month during which  
3 such tax liability is incurred begins on or after January 1,  
4 1989, and prior to January 1, 1996, each payment shall be in an  
5 amount equal to 22.5% of the taxpayer's actual liability for  
6 the month or 25% of the taxpayer's liability for the same  
7 calendar month of the preceding year or 100% of the taxpayer's  
8 actual liability for the quarter monthly reporting period. The  
9 amount of such quarter monthly payments shall be credited  
10 against the final tax liability of the taxpayer's return for  
11 that month. Before October 1, 2000, once applicable, the  
12 requirement of the making of quarter monthly payments to the  
13 Department shall continue until such taxpayer's average  
14 monthly liability to the Department during the preceding 4  
15 complete calendar quarters (excluding the month of highest  
16 liability and the month of lowest liability) is less than  
17 \$9,000, or until such taxpayer's average monthly liability to  
18 the Department as computed for each calendar quarter of the 4  
19 preceding complete calendar quarter period is less than  
20 \$10,000. However, if a taxpayer can show the Department that a  
21 substantial change in the taxpayer's business has occurred  
22 which causes the taxpayer to anticipate that his average  
23 monthly tax liability for the reasonably foreseeable future  
24 will fall below the \$10,000 threshold stated above, then such  
25 taxpayer may petition the Department for change in such  
26 taxpayer's reporting status. On and after October 1, 2000, once

1 applicable, the requirement of the making of quarter monthly  
2 payments to the Department shall continue until such taxpayer's  
3 average monthly liability to the Department during the  
4 preceding 4 complete calendar quarters (excluding the month of  
5 highest liability and the month of lowest liability) is less  
6 than \$19,000 or until such taxpayer's average monthly liability  
7 to the Department as computed for each calendar quarter of the  
8 4 preceding complete calendar quarter period is less than  
9 \$20,000. However, if a taxpayer can show the Department that a  
10 substantial change in the taxpayer's business has occurred  
11 which causes the taxpayer to anticipate that his average  
12 monthly tax liability for the reasonably foreseeable future  
13 will fall below the \$20,000 threshold stated above, then such  
14 taxpayer may petition the Department for a change in such  
15 taxpayer's reporting status. The Department shall change such  
16 taxpayer's reporting status unless it finds that such change is  
17 seasonal in nature and not likely to be long term. If any such  
18 quarter monthly payment is not paid at the time or in the  
19 amount required by this Section, then the taxpayer shall be  
20 liable for penalties and interest on the difference between the  
21 minimum amount due and the amount of such quarter monthly  
22 payment actually and timely paid, except insofar as the  
23 taxpayer has previously made payments for that month to the  
24 Department in excess of the minimum payments previously due as  
25 provided in this Section. The Department shall make reasonable  
26 rules and regulations to govern the quarter monthly payment

1 amount and quarter monthly payment dates for taxpayers who file  
2 on other than a calendar monthly basis.

3 If any such payment provided for in this Section exceeds  
4 the taxpayer's liabilities under this Act, the Retailers'  
5 Occupation Tax Act, the Service Occupation Tax Act and the  
6 Service Use Tax Act, as shown by an original monthly return,  
7 the Department shall issue to the taxpayer a credit memorandum  
8 no later than 30 days after the date of payment, which  
9 memorandum may be submitted by the taxpayer to the Department  
10 in payment of tax liability subsequently to be remitted by the  
11 taxpayer to the Department or be assigned by the taxpayer to a  
12 similar taxpayer under this Act, the Retailers' Occupation Tax  
13 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
14 in accordance with reasonable rules and regulations to be  
15 prescribed by the Department, except that if such excess  
16 payment is shown on an original monthly return and is made  
17 after December 31, 1986, no credit memorandum shall be issued,  
18 unless requested by the taxpayer. If no such request is made,  
19 the taxpayer may credit such excess payment against tax  
20 liability subsequently to be remitted by the taxpayer to the  
21 Department under this Act, the Retailers' Occupation Tax Act,  
22 the Service Occupation Tax Act or the Service Use Tax Act, in  
23 accordance with reasonable rules and regulations prescribed by  
24 the Department. If the Department subsequently determines that  
25 all or any part of the credit taken was not actually due to the  
26 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall

1 be reduced by 2.1% or 1.75% of the difference between the  
2 credit taken and that actually due, and the taxpayer shall be  
3 liable for penalties and interest on such difference.

4 If the retailer is otherwise required to file a monthly  
5 return and if the retailer's average monthly tax liability to  
6 the Department does not exceed \$200, the Department may  
7 authorize his returns to be filed on a quarter annual basis,  
8 with the return for January, February, and March of a given  
9 year being due by April 20 of such year; with the return for  
10 April, May and June of a given year being due by July 20 of such  
11 year; with the return for July, August and September of a given  
12 year being due by October 20 of such year, and with the return  
13 for October, November and December of a given year being due by  
14 January 20 of the following year.

15 If the retailer is otherwise required to file a monthly or  
16 quarterly return and if the retailer's average monthly tax  
17 liability to the Department does not exceed \$50, the Department  
18 may authorize his returns to be filed on an annual basis, with  
19 the return for a given year being due by January 20 of the  
20 following year.

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

24 Notwithstanding any other provision in this Act concerning  
25 the time within which a retailer may file his return, in the  
26 case of any retailer who ceases to engage in a kind of business



1 which makes him responsible for filing returns under this Act,  
2 such retailer shall file a final return under this Act with the  
3 Department not more than one month after discontinuing such  
4 business.

5 In addition, with respect to motor vehicles, watercraft,  
6 aircraft, and trailers that are required to be registered with  
7 an agency of this State, except as otherwise provided in this  
8 Section, every retailer selling this kind of tangible personal  
9 property shall file, with the Department, upon a form to be  
10 prescribed and supplied by the Department, a separate return  
11 for each such item of tangible personal property which the  
12 retailer sells, except that if, in the same transaction, (i) a  
13 retailer of aircraft, watercraft, motor vehicles or trailers  
14 transfers more than one aircraft, watercraft, motor vehicle or  
15 trailer to another aircraft, watercraft, motor vehicle or  
16 trailer retailer for the purpose of resale or (ii) a retailer  
17 of aircraft, watercraft, motor vehicles, or trailers transfers  
18 more than one aircraft, watercraft, motor vehicle, or trailer  
19 to a purchaser for use as a qualifying rolling stock as  
20 provided in Section 3-55 of this Act, then that seller may  
21 report the transfer of all the aircraft, watercraft, motor  
22 vehicles or trailers involved in that transaction to the  
23 Department on the same uniform invoice-transaction reporting  
24 return form. For purposes of this Section, "watercraft" means a  
25 Class 2, Class 3, or Class 4 watercraft as defined in Section  
26 3-2 of the Boat Registration and Safety Act, a personal

1 watercraft, or any boat equipped with an inboard motor.

2 In addition, with respect to motor vehicles, watercraft,  
3 aircraft, and trailers that are required to be registered with  
4 an agency of this State, every person who is engaged in the  
5 business of leasing or renting such items and who, in  
6 connection with such business, sells any such item to a  
7 retailer for the purpose of resale is, notwithstanding any  
8 other provision of this Section to the contrary, authorized to  
9 meet the return-filing requirement of this Act by reporting the  
10 transfer of all the aircraft, watercraft, motor vehicles, or  
11 trailers transferred for resale during a month to the  
12 Department on the same uniform invoice-transaction reporting  
13 return form on or before the 20th of the month following the  
14 month in which the transfer takes place. Notwithstanding any  
15 other provision of this Act to the contrary, all returns filed  
16 under this paragraph must be filed by electronic means in the  
17 manner and form as required by the Department.

18 The transaction reporting return in the case of motor  
19 vehicles or trailers that are required to be registered with an  
20 agency of this State, shall be the same document as the Uniform  
21 Invoice referred to in Section 5-402 of the Illinois Vehicle  
22 Code and must show the name and address of the seller; the name  
23 and address of the purchaser; the amount of the selling price  
24 including the amount allowed by the retailer for traded-in  
25 property, if any; the amount allowed by the retailer for the  
26 traded-in tangible personal property, if any, to the extent to

1 which Section 2 of this Act allows an exemption for the value  
2 of traded-in property; the balance payable after deducting such  
3 trade-in allowance from the total selling price; the amount of  
4 tax due from the retailer with respect to such transaction; the  
5 amount of tax collected from the purchaser by the retailer on  
6 such transaction (or satisfactory evidence that such tax is not  
7 due in that particular instance, if that is claimed to be the  
8 fact); the place and date of the sale; a sufficient  
9 identification of the property sold; such other information as  
10 is required in Section 5-402 of the Illinois Vehicle Code, and  
11 such other information as the Department may reasonably  
12 require.

13 The transaction reporting return in the case of watercraft  
14 and aircraft must show the name and address of the seller; the  
15 name and address of the purchaser; the amount of the selling  
16 price including the amount allowed by the retailer for  
17 traded-in property, if any; the amount allowed by the retailer  
18 for the traded-in tangible personal property, if any, to the  
19 extent to which Section 2 of this Act allows an exemption for  
20 the value of traded-in property; the balance payable after  
21 deducting such trade-in allowance from the total selling price;  
22 the amount of tax due from the retailer with respect to such  
23 transaction; the amount of tax collected from the purchaser by  
24 the retailer on such transaction (or satisfactory evidence that  
25 such tax is not due in that particular instance, if that is  
26 claimed to be the fact); the place and date of the sale, a

1 sufficient identification of the property sold, and such other  
2 information as the Department may reasonably require.

3 Such transaction reporting return shall be filed not later  
4 than 20 days after the date of delivery of the item that is  
5 being sold, but may be filed by the retailer at any time sooner  
6 than that if he chooses to do so. The transaction reporting  
7 return and tax remittance or proof of exemption from the tax  
8 that is imposed by this Act may be transmitted to the  
9 Department by way of the State agency with which, or State  
10 officer with whom, the tangible personal property must be  
11 titled or registered (if titling or registration is required)  
12 if the Department and such agency or State officer determine  
13 that this procedure will expedite the processing of  
14 applications for title or registration.

15 With each such transaction reporting return, the retailer  
16 shall remit the proper amount of tax due (or shall submit  
17 satisfactory evidence that the sale is not taxable if that is  
18 the case), to the Department or its agents, whereupon the  
19 Department shall issue, in the purchaser's name, a tax receipt  
20 (or a certificate of exemption if the Department is satisfied  
21 that the particular sale is tax exempt) which such purchaser  
22 may submit to the agency with which, or State officer with  
23 whom, he must title or register the tangible personal property  
24 that is involved (if titling or registration is required) in  
25 support of such purchaser's application for an Illinois  
26 certificate or other evidence of title or registration to such

1 tangible personal property.

2 No retailer's failure or refusal to remit tax under this  
3 Act precludes a user, who has paid the proper tax to the  
4 retailer, from obtaining his certificate of title or other  
5 evidence of title or registration (if titling or registration  
6 is required) upon satisfying the Department that such user has  
7 paid the proper tax (if tax is due) to the retailer. The  
8 Department shall adopt appropriate rules to carry out the  
9 mandate of this paragraph.

10 If the user who would otherwise pay tax to the retailer  
11 wants the transaction reporting return filed and the payment of  
12 tax or proof of exemption made to the Department before the  
13 retailer is willing to take these actions and such user has not  
14 paid the tax to the retailer, such user may certify to the fact  
15 of such delay by the retailer, and may (upon the Department  
16 being satisfied of the truth of such certification) transmit  
17 the information required by the transaction reporting return  
18 and the remittance for tax or proof of exemption directly to  
19 the Department and obtain his tax receipt or exemption  
20 determination, in which event the transaction reporting return  
21 and tax remittance (if a tax payment was required) shall be  
22 credited by the Department to the proper retailer's account  
23 with the Department, but without the 2.1% or 1.75% discount  
24 provided for in this Section being allowed. When the user pays  
25 the tax directly to the Department, he shall pay the tax in the  
26 same amount and in the same form in which it would be remitted

1 if the tax had been remitted to the Department by the retailer.

2 Where a retailer collects the tax with respect to the  
3 selling price of tangible personal property which he sells and  
4 the purchaser thereafter returns such tangible personal  
5 property and the retailer refunds the selling price thereof to  
6 the purchaser, such retailer shall also refund, to the  
7 purchaser, the tax so collected from the purchaser. When filing  
8 his return for the period in which he refunds such tax to the  
9 purchaser, the retailer may deduct the amount of the tax so  
10 refunded by him to the purchaser from any other use tax which  
11 such retailer may be required to pay or remit to the  
12 Department, as shown by such return, if the amount of the tax  
13 to be deducted was previously remitted to the Department by  
14 such retailer. If the retailer has not previously remitted the  
15 amount of such tax to the Department, he is entitled to no  
16 deduction under this Act upon refunding such tax to the  
17 purchaser.

18 Any retailer filing a return under this Section shall also  
19 include (for the purpose of paying tax thereon) the total tax  
20 covered by such return upon the selling price of tangible  
21 personal property purchased by him at retail from a retailer,  
22 but as to which the tax imposed by this Act was not collected  
23 from the retailer filing such return, and such retailer shall  
24 remit the amount of such tax to the Department when filing such  
25 return.

26 If experience indicates such action to be practicable, the

1 Department may prescribe and furnish a combination or joint  
2 return which will enable retailers, who are required to file  
3 returns hereunder and also under the Retailers' Occupation Tax  
4 Act, to furnish all the return information required by both  
5 Acts on the one form.

6 Where the retailer has more than one business registered  
7 with the Department under separate registration under this Act,  
8 such retailer may not file each return that is due as a single  
9 return covering all such registered businesses, but shall file  
10 separate returns for each such registered business.

11 Beginning January 1, 1990, each month the Department shall  
12 pay into the State and Local Sales Tax Reform Fund, a special  
13 fund in the State Treasury which is hereby created, the net  
14 revenue realized for the preceding month from the 1% tax  
15 imposed under this Act.

16 Beginning January 1, 1990 and until January 1, 2021, each  
17 month the Department shall pay into the County and Mass Transit  
18 District Fund 4% of the net revenue realized for the preceding  
19 month from the 6.25% general rate on the selling price of  
20 tangible personal property which is purchased outside Illinois  
21 at retail from a retailer and which is titled or registered by  
22 an agency of this State's government. Beginning January 1,  
23 2021, each month the Department shall pay into the County and  
24 Mass Transit District Fund 3.2% of the net revenue realized for  
25 the preceding month from the 6.25% general rate on the selling  
26 price of tangible personal property which is purchased outside

1 Illinois at retail from a retailer and which is titled or  
2 registered by an agency of this State's government.

3 Beginning January 1, 1990 and until January 1, 2021, each  
4 month the Department shall pay into the State and Local Sales  
5 Tax Reform Fund, a special fund in the State Treasury, 20% of  
6 the net revenue realized for the preceding month from the 6.25%  
7 general rate on the selling price of tangible personal  
8 property, other than (i) tangible personal property which is  
9 purchased outside Illinois at retail from a retailer and which  
10 is titled or registered by an agency of this State's government  
11 and (ii) aviation fuel sold on or after December 1, 2019.

12 Beginning January 1, 2021, each month the Department shall pay  
13 into the State and Local Sales Tax Reform Fund, a special fund  
14 in the State Treasury, 16% of the net revenue realized for the  
15 preceding month from the 6.25% general rate on the selling  
16 price of tangible personal property, other than (i) tangible  
17 personal property which is purchased outside Illinois at retail  
18 from a retailer and which is titled or registered by an agency  
19 of this State's government and (ii) aviation fuel. This

20 exception for aviation fuel only applies for so long as the  
21 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
22 47133 are binding on the State.

23 For aviation fuel sold on or after December 1, 2019, each  
24 month the Department shall pay into the State Aviation Program  
25 Fund 20% of the net revenue realized for the preceding month  
26 from the 6.25% general rate on the selling price of aviation



1 fuel, less an amount estimated by the Department to be required  
2 for refunds of the 20% portion of the tax on aviation fuel  
3 under this Act, which amount shall be deposited into the  
4 Aviation Fuel Sales Tax Refund Fund. The Department shall only  
5 pay moneys into the State Aviation Program Fund and the  
6 Aviation Fuels Sales Tax Refund Fund under this Act for so long  
7 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
8 U.S.C. 47133 are binding on the State.

9 Beginning August 1, 2000, each month the Department shall  
10 pay into the State and Local Sales Tax Reform Fund 100% of the  
11 net revenue realized for the preceding month from the 1.25%  
12 rate on the selling price of motor fuel and gasohol. Beginning  
13 September 1, 2010 and until January 1, 2021, each month the  
14 Department shall pay into the State and Local Sales Tax Reform  
15 Fund 100% of the net revenue realized for the preceding month  
16 from the 1.25% rate on the selling price of sales tax holiday  
17 items. Beginning January 1, 2021, each month the Department  
18 shall pay into the State and Local Sales Tax Reform Fund 80% of  
19 the net revenue realized for the preceding month from the 1.25%  
20 rate on the selling price of sales tax holiday items.

21 Beginning January 1, 1990 and until January 1, 2021, each  
22 month the Department shall pay into the Local Government Tax  
23 Fund 16% of the net revenue realized for the preceding month  
24 from the 6.25% general rate on the selling price of tangible  
25 personal property which is purchased outside Illinois at retail  
26 from a retailer and which is titled or registered by an agency

1 of this State's government. Beginning January 1, 2021, each  
2 month the Department shall pay into the Local Government Tax  
3 Fund 12.8% of the net revenue realized for the preceding month  
4 from the 6.25% general rate on the selling price of tangible  
5 personal property which is purchased outside Illinois at retail  
6 from a retailer and which is titled or registered by an agency  
7 of this State's government.

8 Beginning October 1, 2009, each month the Department shall  
9 pay into the Capital Projects Fund an amount that is equal to  
10 an amount estimated by the Department to represent 80% of the  
11 net revenue realized for the preceding month from the sale of  
12 candy, grooming and hygiene products, and soft drinks that had  
13 been taxed at a rate of 1% prior to September 1, 2009 but that  
14 are now taxed at 6.25%.

15 Beginning July 1, 2011, each month the Department shall pay  
16 into the Clean Air Act Permit Fund 80% of the net revenue  
17 realized for the preceding month from the 6.25% general rate on  
18 the selling price of sorbents used in Illinois in the process  
19 of sorbent injection as used to comply with the Environmental  
20 Protection Act or the federal Clean Air Act, but the total  
21 payment into the Clean Air Act Permit Fund under this Act and  
22 the Retailers' Occupation Tax Act shall not exceed \$2,000,000  
23 in any fiscal year.

24 Beginning July 1, 2013, each month the Department shall pay  
25 into the Underground Storage Tank Fund from the proceeds  
26 collected under this Act, the Service Use Tax Act, the Service

1 Occupation Tax Act, and the Retailers' Occupation Tax Act an  
2 amount equal to the average monthly deficit in the Underground  
3 Storage Tank Fund during the prior year, as certified annually  
4 by the Illinois Environmental Protection Agency, but the total  
5 payment into the Underground Storage Tank Fund under this Act,  
6 the Service Use Tax Act, the Service Occupation Tax Act, and  
7 the Retailers' Occupation Tax Act shall not exceed \$18,000,000  
8 in any State fiscal year. As used in this paragraph, the  
9 "average monthly deficit" shall be equal to the difference  
10 between the average monthly claims for payment by the fund and  
11 the average monthly revenues deposited into the fund, excluding  
12 payments made pursuant to this paragraph.

13 Beginning July 1, 2015, of the remainder of the moneys  
14 received by the Department under this Act, the Service Use Tax  
15 Act, the Service Occupation Tax Act, and the Retailers'  
16 Occupation Tax Act, each month the Department shall deposit  
17 \$500,000 into the State Crime Laboratory Fund.

18 Of the remainder of the moneys received by the Department  
19 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
20 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
21 and after July 1, 1989, 3.8% thereof shall be paid into the  
22 Build Illinois Fund; provided, however, that if in any fiscal  
23 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
24 may be, of the moneys received by the Department and required  
25 to be paid into the Build Illinois Fund pursuant to Section 3  
26 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax

1 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
2 Service Occupation Tax Act, such Acts being hereinafter called  
3 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
4 may be, of moneys being hereinafter called the "Tax Act  
5 Amount", and (2) the amount transferred to the Build Illinois  
6 Fund from the State and Local Sales Tax Reform Fund shall be  
7 less than the Annual Specified Amount (as defined in Section 3  
8 of the Retailers' Occupation Tax Act), an amount equal to the  
9 difference shall be immediately paid into the Build Illinois  
10 Fund from other moneys received by the Department pursuant to  
11 the Tax Acts; and further provided, that if on the last  
12 business day of any month the sum of (1) the Tax Act Amount  
13 required to be deposited into the Build Illinois Bond Account  
14 in the Build Illinois Fund during such month and (2) the amount  
15 transferred during such month to the Build Illinois Fund from  
16 the State and Local Sales Tax Reform Fund shall have been less  
17 than 1/12 of the Annual Specified Amount, an amount equal to  
18 the difference shall be immediately paid into the Build  
19 Illinois Fund from other moneys received by the Department  
20 pursuant to the Tax Acts; and, further provided, that in no  
21 event shall the payments required under the preceding proviso  
22 result in aggregate payments into the Build Illinois Fund  
23 pursuant to this clause (b) for any fiscal year in excess of  
24 the greater of (i) the Tax Act Amount or (ii) the Annual  
25 Specified Amount for such fiscal year; and, further provided,  
26 that the amounts payable into the Build Illinois Fund under

1 this clause (b) shall be payable only until such time as the  
2 aggregate amount on deposit under each trust indenture securing  
3 Bonds issued and outstanding pursuant to the Build Illinois  
4 Bond Act is sufficient, taking into account any future  
5 investment income, to fully provide, in accordance with such  
6 indenture, for the defeasance of or the payment of the  
7 principal of, premium, if any, and interest on the Bonds  
8 secured by such indenture and on any Bonds expected to be  
9 issued thereafter and all fees and costs payable with respect  
10 thereto, all as certified by the Director of the Bureau of the  
11 Budget (now Governor's Office of Management and Budget). If on  
12 the last business day of any month in which Bonds are  
13 outstanding pursuant to the Build Illinois Bond Act, the  
14 aggregate of the moneys deposited in the Build Illinois Bond  
15 Account in the Build Illinois Fund in such month shall be less  
16 than the amount required to be transferred in such month from  
17 the Build Illinois Bond Account to the Build Illinois Bond  
18 Retirement and Interest Fund pursuant to Section 13 of the  
19 Build Illinois Bond Act, an amount equal to such deficiency  
20 shall be immediately paid from other moneys received by the  
21 Department pursuant to the Tax Acts to the Build Illinois Fund;  
22 provided, however, that any amounts paid to the Build Illinois  
23 Fund in any fiscal year pursuant to this sentence shall be  
24 deemed to constitute payments pursuant to clause (b) of the  
25 preceding sentence and shall reduce the amount otherwise  
26 payable for such fiscal year pursuant to clause (b) of the

1 preceding sentence. The moneys received by the Department  
2 pursuant to this Act and required to be deposited into the  
3 Build Illinois Fund are subject to the pledge, claim and charge  
4 set forth in Section 12 of the Build Illinois Bond Act.

5 Subject to payment of amounts into the Build Illinois Fund  
6 as provided in the preceding paragraph or in any amendment  
7 thereto hereafter enacted, the following specified monthly  
8 installment of the amount requested in the certificate of the  
9 Chairman of the Metropolitan Pier and Exposition Authority  
10 provided under Section 8.25f of the State Finance Act, but not  
11 in excess of the sums designated as "Total Deposit", shall be  
12 deposited in the aggregate from collections under Section 9 of  
13 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
14 9 of the Service Occupation Tax Act, and Section 3 of the  
15 Retailers' Occupation Tax Act into the McCormick Place  
16 Expansion Project Fund in the specified fiscal years.

17	Fiscal Year	Total Deposit
18	1993	\$0
19	1994	53,000,000
20	1995	58,000,000
21	1996	61,000,000
22	1997	64,000,000
23	1998	68,000,000
24	1999	71,000,000
25	2000	75,000,000
26	2001	80,000,000

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	246,000,000
21	2022	260,000,000
22	2023	275,000,000
23	2024	275,000,000
24	2025	275,000,000
25	2026	279,000,000
26	2027	292,000,000

1	2028	307,000,000
2	2029	322,000,000
3	2030	338,000,000
4	2031	350,000,000
5	2032	350,000,000

6 and

7 each fiscal year

8 thereafter that bonds

9 are outstanding under

10 Section 13.2 of the

11 Metropolitan Pier and

12 Exposition Authority Act,

13 but not after fiscal year 2060.

14 Beginning July 20, 1993 and in each month of each fiscal  
15 year thereafter, one-eighth of the amount requested in the  
16 certificate of the Chairman of the Metropolitan Pier and  
17 Exposition Authority for that fiscal year, less the amount  
18 deposited into the McCormick Place Expansion Project Fund by  
19 the State Treasurer in the respective month under subsection  
20 (g) of Section 13 of the Metropolitan Pier and Exposition  
21 Authority Act, plus cumulative deficiencies in the deposits  
22 required under this Section for previous months and years,  
23 shall be deposited into the McCormick Place Expansion Project  
24 Fund, until the full amount requested for the fiscal year, but  
25 not in excess of the amount specified above as "Total Deposit",  
26 has been deposited.



1           Subject to payment of amounts into the Capital Projects  
2 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,  
3 and the McCormick Place Expansion Project Fund pursuant to the  
4 preceding paragraphs or in any amendments thereto hereafter  
5 enacted, for aviation fuel sold on or after December 1, 2019,  
6 the Department shall each month deposit into the Aviation Fuel  
7 Sales Tax Refund Fund an amount estimated by the Department to  
8 be required for refunds of the 80% portion of the tax on  
9 aviation fuel under this Act. The Department shall only deposit  
10 moneys into the Aviation Fuel Sales Tax Refund Fund under this  
11 paragraph for so long as the revenue use requirements of 49  
12 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

13           Subject to payment of amounts into the Build Illinois Fund  
14 and the McCormick Place Expansion Project Fund pursuant to the  
15 preceding paragraphs or in any amendments thereto hereafter  
16 enacted, beginning July 1, 1993 and ending on September 30,  
17 2013, the Department shall each month pay into the Illinois Tax  
18 Increment Fund 0.27% of 80% of the net revenue realized for the  
19 preceding month from the 6.25% general rate on the selling  
20 price of tangible personal property.

21           Subject to payment of amounts into the Build Illinois Fund  
22 and the McCormick Place Expansion Project Fund pursuant to the  
23 preceding paragraphs or in any amendments thereto hereafter  
24 enacted, beginning with the receipt of the first report of  
25 taxes paid by an eligible business and continuing for a 25-year  
26 period, the Department shall each month pay into the Energy

1 Infrastructure Fund 80% of the net revenue realized from the  
2 6.25% general rate on the selling price of Illinois-mined coal  
3 that was sold to an eligible business. For purposes of this  
4 paragraph, the term "eligible business" means a new electric  
5 generating facility certified pursuant to Section 605-332 of  
6 the Department of Commerce and Economic Opportunity Law of the  
7 Civil Administrative Code of Illinois.

8 Subject to payment of amounts into the Build Illinois Fund,  
9 the McCormick Place Expansion Project Fund, the Illinois Tax  
10 Increment Fund, and the Energy Infrastructure Fund pursuant to  
11 the preceding paragraphs or in any amendments to this Section  
12 hereafter enacted, beginning on the first day of the first  
13 calendar month to occur on or after August 26, 2014 (the  
14 effective date of Public Act 98-1098), each month, from the  
15 collections made under Section 9 of the Use Tax Act, Section 9  
16 of the Service Use Tax Act, Section 9 of the Service Occupation  
17 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,  
18 the Department shall pay into the Tax Compliance and  
19 Administration Fund, to be used, subject to appropriation, to  
20 fund additional auditors and compliance personnel at the  
21 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
22 the cash receipts collected during the preceding fiscal year by  
23 the Audit Bureau of the Department under the Use Tax Act, the  
24 Service Use Tax Act, the Service Occupation Tax Act, the  
25 Retailers' Occupation Tax Act, and associated local occupation  
26 and use taxes administered by the Department.

1           Subject to payments of amounts into the Build Illinois  
2 Fund, the McCormick Place Expansion Project Fund, the Illinois  
3 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax  
4 Compliance and Administration Fund as provided in this Section,  
5 beginning on July 1, 2018 the Department shall pay each month  
6 into the Downstate Public Transportation Fund the moneys  
7 required to be so paid under Section 2-3 of the Downstate  
8 Public Transportation Act.

9           Subject to successful execution and delivery of a  
10 public-private agreement between the public agency and private  
11 entity and completion of the civic build, beginning on July 1,  
12 2023, of the remainder of the moneys received by the Department  
13 under the Use Tax Act, the Service Use Tax Act, the Service  
14 Occupation Tax Act, and this Act, the Department shall deposit  
15 the following specified deposits in the aggregate from  
16 collections under the Use Tax Act, the Service Use Tax Act, the  
17 Service Occupation Tax Act, and the Retailers' Occupation Tax  
18 Act, as required under Section 8.25g of the State Finance Act  
19 for distribution consistent with the Public-Private  
20 Partnership for Civic and Transit Infrastructure Project Act.  
21 The moneys received by the Department pursuant to this Act and  
22 required to be deposited into the Civic and Transit  
23 Infrastructure Fund are subject to the pledge, claim, and  
24 charge set forth in Section 25-55 of the Public-Private  
25 Partnership for Civic and Transit Infrastructure Project Act.  
26 As used in this paragraph, "civic build", "private entity",

1 "public-private agreement", and "public agency" have the  
 2 meanings provided in Section 25-10 of the Public-Private  
 3 Partnership for Civic and Transit Infrastructure Project Act.

4	Fiscal Year .....	Total Deposit
5	2024 .....	\$200,000,000
6	2025 .....	\$206,000,000
7	2026 .....	\$212,200,000
8	2027 .....	\$218,500,000
9	2028 .....	\$225,100,000
10	2029 .....	\$288,700,000
11	2030 .....	\$298,900,000
12	2031 .....	\$309,300,000
13	2032 .....	\$320,100,000
14	2033 .....	\$331,200,000
15	2034 .....	\$341,200,000
16	2035 .....	\$351,400,000
17	2036 .....	\$361,900,000
18	2037 .....	\$372,800,000
19	2038 .....	\$384,000,000
20	2039 .....	\$395,500,000
21	2040 .....	\$407,400,000
22	2041 .....	\$419,600,000
23	2042 .....	\$432,200,000
24	2043 .....	\$445,100,000

25 Beginning July 1, 2021 and until July 1, 2022, subject to  
 26 the payment of amounts into the State and Local Sales Tax

1 Reform Fund, the Build Illinois Fund, the McCormick Place  
2 Expansion Project Fund, the Illinois Tax Increment Fund, the  
3 Energy Infrastructure Fund, and the Tax Compliance and  
4 Administration Fund as provided in this Section, the Department  
5 shall pay each month into the Road Fund the amount estimated to  
6 represent 16% of the net revenue realized from the taxes  
7 imposed on motor fuel and gasohol. Beginning July 1, 2022 and  
8 until July 1, 2023, subject to the payment of amounts into the  
9 State and Local Sales Tax Reform Fund, the Build Illinois Fund,  
10 the McCormick Place Expansion Project Fund, the Illinois Tax  
11 Increment Fund, the Energy Infrastructure Fund, and the Tax  
12 Compliance and Administration Fund as provided in this Section,  
13 the Department shall pay each month into the Road Fund the  
14 amount estimated to represent 32% of the net revenue realized  
15 from the taxes imposed on motor fuel and gasohol. Beginning  
16 July 1, 2023 and until July 1, 2024, subject to the payment of  
17 amounts into the State and Local Sales Tax Reform Fund, the  
18 Build Illinois Fund, the McCormick Place Expansion Project  
19 Fund, the Illinois Tax Increment Fund, the Energy  
20 Infrastructure Fund, and the Tax Compliance and Administration  
21 Fund as provided in this Section, the Department shall pay each  
22 month into the Road Fund the amount estimated to represent 48%  
23 of the net revenue realized from the taxes imposed on motor  
24 fuel and gasohol. Beginning July 1, 2024 and until July 1,  
25 2025, subject to the payment of amounts into the State and  
26 Local Sales Tax Reform Fund, the Build Illinois Fund, the

1 McCormick Place Expansion Project Fund, the Illinois Tax  
2 Increment Fund, the Energy Infrastructure Fund, and the Tax  
3 Compliance and Administration Fund as provided in this Section,  
4 the Department shall pay each month into the Road Fund the  
5 amount estimated to represent 64% of the net revenue realized  
6 from the taxes imposed on motor fuel and gasohol. Beginning on  
7 July 1, 2025, subject to the payment of amounts into the State  
8 and Local Sales Tax Reform Fund, the Build Illinois Fund, the  
9 McCormick Place Expansion Project Fund, the Illinois Tax  
10 Increment Fund, the Energy Infrastructure Fund, and the Tax  
11 Compliance and Administration Fund as provided in this Section,  
12 the Department shall pay each month into the Road Fund the  
13 amount estimated to represent 80% of the net revenue realized  
14 from the taxes imposed on motor fuel and gasohol. As used in  
15 this paragraph "motor fuel" has the meaning given to that term  
16 in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the  
17 meaning given to that term in Section 3-40 of this Act.

18 Of the remainder of the moneys received by the Department  
19 pursuant to this Act, 75% thereof shall be paid into the State  
20 Treasury and 25% shall be reserved in a special account and  
21 used only for the transfer to the Common School Fund as part of  
22 the monthly transfer from the General Revenue Fund in  
23 accordance with Section 8a of the State Finance Act.

24 As soon as possible after the first day of each month, upon  
25 certification of the Department of Revenue, the Comptroller  
26 shall order transferred and the Treasurer shall transfer from

1 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
2 equal to 1.7% of 80% of the net revenue realized under this Act  
3 for the second preceding month. Beginning April 1, 2000, this  
4 transfer is no longer required and shall not be made.

5 Net revenue realized for a month shall be the revenue  
6 collected by the State pursuant to this Act, less the amount  
7 paid out during that month as refunds to taxpayers for  
8 overpayment of liability.

9 For greater simplicity of administration, manufacturers,  
10 importers and wholesalers whose products are sold at retail in  
11 Illinois by numerous retailers, and who wish to do so, may  
12 assume the responsibility for accounting and paying to the  
13 Department all tax accruing under this Act with respect to such  
14 sales, if the retailers who are affected do not make written  
15 objection to the Department to this arrangement.

16 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
17 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
18 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section  
19 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
20 6-28-19; 101-604, eff. 12-13-19.)

21 Section 15. The Service Use Tax Act is amended by changing  
22 Section 9 as follows:

23 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

24 Sec. 9. Each serviceman required or authorized to collect

1 the tax herein imposed shall pay to the Department the amount  
2 of such tax (except as otherwise provided) at the time when he  
3 is required to file his return for the period during which such  
4 tax was collected, less a discount of 2.1% prior to January 1,  
5 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
6 year, whichever is greater, which is allowed to reimburse the  
7 serviceman for expenses incurred in collecting the tax, keeping  
8 records, preparing and filing returns, remitting the tax and  
9 supplying data to the Department on request. The discount under  
10 this Section is not allowed for the 1.25% portion of taxes paid  
11 on aviation fuel that is subject to the revenue use  
12 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The  
13 discount allowed under this Section is allowed only for returns  
14 that are filed in the manner required by this Act. The  
15 Department may disallow the discount for servicemen whose  
16 certificate of registration is revoked at the time the return  
17 is filed, but only if the Department's decision to revoke the  
18 certificate of registration has become final. A serviceman need  
19 not remit that part of any tax collected by him to the extent  
20 that he is required to pay and does pay the tax imposed by the  
21 Service Occupation Tax Act with respect to his sale of service  
22 involving the incidental transfer by him of the same property.

23 Except as provided hereinafter in this Section, on or  
24 before the twentieth day of each calendar month, such  
25 serviceman shall file a return for the preceding calendar month  
26 in accordance with reasonable Rules and Regulations to be



1 promulgated by the Department. Such return shall be filed on a  
2 form prescribed by the Department and shall contain such  
3 information as the Department may reasonably require. On and  
4 after January 1, 2018, with respect to servicemen whose annual  
5 gross receipts average \$20,000 or more, all returns required to  
6 be filed pursuant to this Act shall be filed electronically.  
7 Servicemen who demonstrate that they do not have access to the  
8 Internet or demonstrate hardship in filing electronically may  
9 petition the Department to waive the electronic filing  
10 requirement.

11 The Department may require returns to be filed on a  
12 quarterly basis. If so required, a return for each calendar  
13 quarter shall be filed on or before the twentieth day of the  
14 calendar month following the end of such calendar quarter. The  
15 taxpayer shall also file a return with the Department for each  
16 of the first two months of each calendar quarter, on or before  
17 the twentieth day of the following calendar month, stating:

- 18 1. The name of the seller;
- 19 2. The address of the principal place of business from  
20 which he engages in business as a serviceman in this State;
- 21 3. The total amount of taxable receipts received by him  
22 during the preceding calendar month, including receipts  
23 from charge and time sales, but less all deductions allowed  
24 by law;
- 25 4. The amount of credit provided in Section 2d of this  
26 Act;

- 1           5. The amount of tax due;
- 2           5-5. The signature of the taxpayer; and
- 3           6. Such other reasonable information as the Department
- 4           may require.

5           Each serviceman required or authorized to collect the tax  
6           imposed by this Act on aviation fuel transferred as an incident  
7           of a sale of service in this State during the preceding  
8           calendar month shall, instead of reporting and paying tax on  
9           aviation fuel as otherwise required by this Section, report and  
10          pay such tax on a separate aviation fuel tax return. The  
11          requirements related to the return shall be as otherwise  
12          provided in this Section. Notwithstanding any other provisions  
13          of this Act to the contrary, servicemen collecting tax on  
14          aviation fuel shall file all aviation fuel tax returns and  
15          shall make all aviation fuel tax payments by electronic means  
16          in the manner and form required by the Department. For purposes  
17          of this Section, "aviation fuel" means jet fuel and aviation  
18          gasoline.

19          If a taxpayer fails to sign a return within 30 days after  
20          the proper notice and demand for signature by the Department,  
21          the return shall be considered valid and any amount shown to be  
22          due on the return shall be deemed assessed.

23          Notwithstanding any other provision of this Act to the  
24          contrary, servicemen subject to tax on cannabis shall file all  
25          cannabis tax returns and shall make all cannabis tax payments  
26          by electronic means in the manner and form required by the

1 Department.

2 Beginning October 1, 1993, a taxpayer who has an average  
3 monthly tax liability of \$150,000 or more shall make all  
4 payments required by rules of the Department by electronic  
5 funds transfer. Beginning October 1, 1994, a taxpayer who has  
6 an average monthly tax liability of \$100,000 or more shall make  
7 all payments required by rules of the Department by electronic  
8 funds transfer. Beginning October 1, 1995, a taxpayer who has  
9 an average monthly tax liability of \$50,000 or more shall make  
10 all payments required by rules of the Department by electronic  
11 funds transfer. Beginning October 1, 2000, a taxpayer who has  
12 an annual tax liability of \$200,000 or more shall make all  
13 payments required by rules of the Department by electronic  
14 funds transfer. The term "annual tax liability" shall be the  
15 sum of the taxpayer's liabilities under this Act, and under all  
16 other State and local occupation and use tax laws administered  
17 by the Department, for the immediately preceding calendar year.  
18 The term "average monthly tax liability" means the sum of the  
19 taxpayer's liabilities under this Act, and under all other  
20 State and local occupation and use tax laws administered by the  
21 Department, for the immediately preceding calendar year  
22 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
23 a tax liability in the amount set forth in subsection (b) of  
24 Section 2505-210 of the Department of Revenue Law shall make  
25 all payments required by rules of the Department by electronic  
26 funds transfer.

1           Before August 1 of each year beginning in 1993, the  
2 Department shall notify all taxpayers required to make payments  
3 by electronic funds transfer. All taxpayers required to make  
4 payments by electronic funds transfer shall make those payments  
5 for a minimum of one year beginning on October 1.

6           Any taxpayer not required to make payments by electronic  
7 funds transfer may make payments by electronic funds transfer  
8 with the permission of the Department.

9           All taxpayers required to make payment by electronic funds  
10 transfer and any taxpayers authorized to voluntarily make  
11 payments by electronic funds transfer shall make those payments  
12 in the manner authorized by the Department.

13           The Department shall adopt such rules as are necessary to  
14 effectuate a program of electronic funds transfer and the  
15 requirements of this Section.

16           If the serviceman is otherwise required to file a monthly  
17 return and if the serviceman's average monthly tax liability to  
18 the Department does not exceed \$200, the Department may  
19 authorize his returns to be filed on a quarter annual basis,  
20 with the return for January, February and March of a given year  
21 being due by April 20 of such year; with the return for April,  
22 May and June of a given year being due by July 20 of such year;  
23 with the return for July, August and September of a given year  
24 being due by October 20 of such year, and with the return for  
25 October, November and December of a given year being due by  
26 January 20 of the following year.

1           If the serviceman is otherwise required to file a monthly  
2           or quarterly return and if the serviceman's average monthly tax  
3           liability to the Department does not exceed \$50, the Department  
4           may authorize his returns to be filed on an annual basis, with  
5           the return for a given year being due by January 20 of the  
6           following year.

7           Such quarter annual and annual returns, as to form and  
8           substance, shall be subject to the same requirements as monthly  
9           returns.

10          Notwithstanding any other provision in this Act concerning  
11          the time within which a serviceman may file his return, in the  
12          case of any serviceman who ceases to engage in a kind of  
13          business which makes him responsible for filing returns under  
14          this Act, such serviceman shall file a final return under this  
15          Act with the Department not more than 1 month after  
16          discontinuing such business.

17          Where a serviceman collects the tax with respect to the  
18          selling price of property which he sells and the purchaser  
19          thereafter returns such property and the serviceman refunds the  
20          selling price thereof to the purchaser, such serviceman shall  
21          also refund, to the purchaser, the tax so collected from the  
22          purchaser. When filing his return for the period in which he  
23          refunds such tax to the purchaser, the serviceman may deduct  
24          the amount of the tax so refunded by him to the purchaser from  
25          any other Service Use Tax, Service Occupation Tax, retailers'  
26          occupation tax or use tax which such serviceman may be required

1 to pay or remit to the Department, as shown by such return,  
2 provided that the amount of the tax to be deducted shall  
3 previously have been remitted to the Department by such  
4 serviceman. If the serviceman shall not previously have  
5 remitted the amount of such tax to the Department, he shall be  
6 entitled to no deduction hereunder upon refunding such tax to  
7 the purchaser.

8 Any serviceman filing a return hereunder shall also include  
9 the total tax upon the selling price of tangible personal  
10 property purchased for use by him as an incident to a sale of  
11 service, and such serviceman shall remit the amount of such tax  
12 to the Department when filing such return.

13 If experience indicates such action to be practicable, the  
14 Department may prescribe and furnish a combination or joint  
15 return which will enable servicemen, who are required to file  
16 returns hereunder and also under the Service Occupation Tax  
17 Act, to furnish all the return information required by both  
18 Acts on the one form.

19 Where the serviceman has more than one business registered  
20 with the Department under separate registration hereunder,  
21 such serviceman shall not file each return that is due as a  
22 single return covering all such registered businesses, but  
23 shall file separate returns for each such registered business.

24 Beginning January 1, 1990, each month the Department shall  
25 pay into the State and Local Tax Reform Fund, a special fund in  
26 the State Treasury, the net revenue realized for the preceding

1 month from the 1% tax imposed under this Act.

2       Beginning January 1, 1990 and until January 1, 2021, each  
3 month the Department shall pay into the State and Local Sales  
4 Tax Reform Fund 20% of the net revenue realized for the  
5 preceding month from the 6.25% general rate on transfers of  
6 tangible personal property, other than (i) tangible personal  
7 property which is purchased outside Illinois at retail from a  
8 retailer and which is titled or registered by an agency of this  
9 State's government and (ii) aviation fuel sold on or after  
10 December 1, 2019. Beginning January 1, 2021, each month the  
11 Department shall pay into the State and Local Sales Tax Reform  
12 Fund 16% of the net revenue realized for the preceding month  
13 from the 6.25% general rate on transfers of tangible personal  
14 property, other than (i) tangible personal property which is  
15 purchased outside Illinois at retail from a retailer and which  
16 is titled or registered by an agency of this State's government  
17 and (ii) aviation fuel sold on or after December 1, 2019. This  
18 exception for aviation fuel only applies for so long as the  
19 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
20 47133 are binding on the State.

21       For aviation fuel sold on or after December 1, 2019, each  
22 month the Department shall pay into the State Aviation Program  
23 Fund 20% of the net revenue realized for the preceding month  
24 from the 6.25% general rate on the selling price of aviation  
25 fuel, less an amount estimated by the Department to be required  
26 for refunds of the 20% portion of the tax on aviation fuel

1 under this Act, which amount shall be deposited into the  
2 Aviation Fuel Sales Tax Refund Fund. The Department shall only  
3 pay moneys into the State Aviation Program Fund and the  
4 Aviation Fuel Sales Tax Refund Fund under this Act for so long  
5 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
6 U.S.C. 47133 are binding on the State.

7 Beginning August 1, 2000, each month the Department shall  
8 pay into the State and Local Sales Tax Reform Fund 100% of the  
9 net revenue realized for the preceding month from the 1.25%  
10 rate on the selling price of motor fuel and gasohol.

11 Beginning October 1, 2009, each month the Department shall  
12 pay into the Capital Projects Fund an amount that is equal to  
13 an amount estimated by the Department to represent 80% of the  
14 net revenue realized for the preceding month from the sale of  
15 candy, grooming and hygiene products, and soft drinks that had  
16 been taxed at a rate of 1% prior to September 1, 2009 but that  
17 are now taxed at 6.25%.

18 Beginning July 1, 2013, each month the Department shall pay  
19 into the Underground Storage Tank Fund from the proceeds  
20 collected under this Act, the Use Tax Act, the Service  
21 Occupation Tax Act, and the Retailers' Occupation Tax Act an  
22 amount equal to the average monthly deficit in the Underground  
23 Storage Tank Fund during the prior year, as certified annually  
24 by the Illinois Environmental Protection Agency, but the total  
25 payment into the Underground Storage Tank Fund under this Act,  
26 the Use Tax Act, the Service Occupation Tax Act, and the



1 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in  
2 any State fiscal year. As used in this paragraph, the "average  
3 monthly deficit" shall be equal to the difference between the  
4 average monthly claims for payment by the fund and the average  
5 monthly revenues deposited into the fund, excluding payments  
6 made pursuant to this paragraph.

7 Beginning July 1, 2015, of the remainder of the moneys  
8 received by the Department under the Use Tax Act, this Act, the  
9 Service Occupation Tax Act, and the Retailers' Occupation Tax  
10 Act, each month the Department shall deposit \$500,000 into the  
11 State Crime Laboratory Fund.

12 Of the remainder of the moneys received by the Department  
13 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
14 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
15 and after July 1, 1989, 3.8% thereof shall be paid into the  
16 Build Illinois Fund; provided, however, that if in any fiscal  
17 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
18 may be, of the moneys received by the Department and required  
19 to be paid into the Build Illinois Fund pursuant to Section 3  
20 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
21 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
22 Service Occupation Tax Act, such Acts being hereinafter called  
23 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
24 may be, of moneys being hereinafter called the "Tax Act  
25 Amount", and (2) the amount transferred to the Build Illinois  
26 Fund from the State and Local Sales Tax Reform Fund shall be

1 less than the Annual Specified Amount (as defined in Section 3  
2 of the Retailers' Occupation Tax Act), an amount equal to the  
3 difference shall be immediately paid into the Build Illinois  
4 Fund from other moneys received by the Department pursuant to  
5 the Tax Acts; and further provided, that if on the last  
6 business day of any month the sum of (1) the Tax Act Amount  
7 required to be deposited into the Build Illinois Bond Account  
8 in the Build Illinois Fund during such month and (2) the amount  
9 transferred during such month to the Build Illinois Fund from  
10 the State and Local Sales Tax Reform Fund shall have been less  
11 than 1/12 of the Annual Specified Amount, an amount equal to  
12 the difference shall be immediately paid into the Build  
13 Illinois Fund from other moneys received by the Department  
14 pursuant to the Tax Acts; and, further provided, that in no  
15 event shall the payments required under the preceding proviso  
16 result in aggregate payments into the Build Illinois Fund  
17 pursuant to this clause (b) for any fiscal year in excess of  
18 the greater of (i) the Tax Act Amount or (ii) the Annual  
19 Specified Amount for such fiscal year; and, further provided,  
20 that the amounts payable into the Build Illinois Fund under  
21 this clause (b) shall be payable only until such time as the  
22 aggregate amount on deposit under each trust indenture securing  
23 Bonds issued and outstanding pursuant to the Build Illinois  
24 Bond Act is sufficient, taking into account any future  
25 investment income, to fully provide, in accordance with such  
26 indenture, for the defeasance of or the payment of the

1 principal of, premium, if any, and interest on the Bonds  
2 secured by such indenture and on any Bonds expected to be  
3 issued thereafter and all fees and costs payable with respect  
4 thereto, all as certified by the Director of the Bureau of the  
5 Budget (now Governor's Office of Management and Budget). If on  
6 the last business day of any month in which Bonds are  
7 outstanding pursuant to the Build Illinois Bond Act, the  
8 aggregate of the moneys deposited in the Build Illinois Bond  
9 Account in the Build Illinois Fund in such month shall be less  
10 than the amount required to be transferred in such month from  
11 the Build Illinois Bond Account to the Build Illinois Bond  
12 Retirement and Interest Fund pursuant to Section 13 of the  
13 Build Illinois Bond Act, an amount equal to such deficiency  
14 shall be immediately paid from other moneys received by the  
15 Department pursuant to the Tax Acts to the Build Illinois Fund;  
16 provided, however, that any amounts paid to the Build Illinois  
17 Fund in any fiscal year pursuant to this sentence shall be  
18 deemed to constitute payments pursuant to clause (b) of the  
19 preceding sentence and shall reduce the amount otherwise  
20 payable for such fiscal year pursuant to clause (b) of the  
21 preceding sentence. The moneys received by the Department  
22 pursuant to this Act and required to be deposited into the  
23 Build Illinois Fund are subject to the pledge, claim and charge  
24 set forth in Section 12 of the Build Illinois Bond Act.

25 Subject to payment of amounts into the Build Illinois Fund  
26 as provided in the preceding paragraph or in any amendment

1 thereto hereafter enacted, the following specified monthly  
 2 installment of the amount requested in the certificate of the  
 3 Chairman of the Metropolitan Pier and Exposition Authority  
 4 provided under Section 8.25f of the State Finance Act, but not  
 5 in excess of the sums designated as "Total Deposit", shall be  
 6 deposited in the aggregate from collections under Section 9 of  
 7 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 8 9 of the Service Occupation Tax Act, and Section 3 of the  
 9 Retailers' Occupation Tax Act into the McCormick Place  
 10 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
11		
12	1993	\$0
13	1994	53,000,000
14	1995	58,000,000
15	1996	61,000,000
16	1997	64,000,000
17	1998	68,000,000
18	1999	71,000,000
19	2000	75,000,000
20	2001	80,000,000
21	2002	93,000,000
22	2003	99,000,000
23	2004	103,000,000
24	2005	108,000,000
25	2006	113,000,000

1	2007	119,000,000
2	2008	126,000,000
3	2009	132,000,000
4	2010	139,000,000
5	2011	146,000,000
6	2012	153,000,000
7	2013	161,000,000
8	2014	170,000,000
9	2015	179,000,000
10	2016	189,000,000
11	2017	199,000,000
12	2018	210,000,000
13	2019	221,000,000
14	2020	233,000,000
15	2021	246,000,000
16	2022	260,000,000
17	2023	275,000,000
18	2024	275,000,000
19	2025	275,000,000
20	2026	279,000,000
21	2027	292,000,000
22	2028	307,000,000
23	2029	322,000,000
24	2030	338,000,000
25	2031	350,000,000
26	2032	350,000,000

1                                   and  
2                                   each fiscal year  
3                                   thereafter that bonds  
4                                   are outstanding under  
5                                   Section 13.2 of the  
6                                   Metropolitan Pier and  
7                                   Exposition Authority Act,  
8                                   but not after fiscal year 2060.

9                   Beginning July 20, 1993 and in each month of each fiscal  
10                   year thereafter, one-eighth of the amount requested in the  
11                   certificate of the Chairman of the Metropolitan Pier and  
12                   Exposition Authority for that fiscal year, less the amount  
13                   deposited into the McCormick Place Expansion Project Fund by  
14                   the State Treasurer in the respective month under subsection  
15                   (g) of Section 13 of the Metropolitan Pier and Exposition  
16                   Authority Act, plus cumulative deficiencies in the deposits  
17                   required under this Section for previous months and years,  
18                   shall be deposited into the McCormick Place Expansion Project  
19                   Fund, until the full amount requested for the fiscal year, but  
20                   not in excess of the amount specified above as "Total Deposit",  
21                   has been deposited.

22                   Subject to payment of amounts into the Capital Projects  
23                   Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,  
24                   and the McCormick Place Expansion Project Fund pursuant to the  
25                   preceding paragraphs or in any amendments thereto hereafter  
26                   enacted, for aviation fuel sold on or after December 1, 2019,

1 the Department shall each month deposit into the Aviation Fuel  
2 Sales Tax Refund Fund an amount estimated by the Department to  
3 be required for refunds of the 80% portion of the tax on  
4 aviation fuel under this Act. The Department shall only deposit  
5 moneys into the Aviation Fuel Sales Tax Refund Fund under this  
6 paragraph for so long as the revenue use requirements of 49  
7 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

8 Subject to payment of amounts into the Build Illinois Fund  
9 and the McCormick Place Expansion Project Fund pursuant to the  
10 preceding paragraphs or in any amendments thereto hereafter  
11 enacted, beginning July 1, 1993 and ending on September 30,  
12 2013, the Department shall each month pay into the Illinois Tax  
13 Increment Fund 0.27% of 80% of the net revenue realized for the  
14 preceding month from the 6.25% general rate on the selling  
15 price of tangible personal property.

16 Subject to payment of amounts into the Build Illinois Fund  
17 and the McCormick Place Expansion Project Fund pursuant to the  
18 preceding paragraphs or in any amendments thereto hereafter  
19 enacted, beginning with the receipt of the first report of  
20 taxes paid by an eligible business and continuing for a 25-year  
21 period, the Department shall each month pay into the Energy  
22 Infrastructure Fund 80% of the net revenue realized from the  
23 6.25% general rate on the selling price of Illinois-mined coal  
24 that was sold to an eligible business. For purposes of this  
25 paragraph, the term "eligible business" means a new electric  
26 generating facility certified pursuant to Section 605-332 of

1 the Department of Commerce and Economic Opportunity Law of the  
2 Civil Administrative Code of Illinois.

3 Subject to payment of amounts into the Build Illinois Fund,  
4 the McCormick Place Expansion Project Fund, the Illinois Tax  
5 Increment Fund, and the Energy Infrastructure Fund pursuant to  
6 the preceding paragraphs or in any amendments to this Section  
7 hereafter enacted, beginning on the first day of the first  
8 calendar month to occur on or after August 26, 2014 (the  
9 effective date of Public Act 98-1098), each month, from the  
10 collections made under Section 9 of the Use Tax Act, Section 9  
11 of the Service Use Tax Act, Section 9 of the Service Occupation  
12 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,  
13 the Department shall pay into the Tax Compliance and  
14 Administration Fund, to be used, subject to appropriation, to  
15 fund additional auditors and compliance personnel at the  
16 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
17 the cash receipts collected during the preceding fiscal year by  
18 the Audit Bureau of the Department under the Use Tax Act, the  
19 Service Use Tax Act, the Service Occupation Tax Act, the  
20 Retailers' Occupation Tax Act, and associated local occupation  
21 and use taxes administered by the Department.

22 Subject to payments of amounts into the Build Illinois  
23 Fund, the McCormick Place Expansion Project Fund, the Illinois  
24 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax  
25 Compliance and Administration Fund as provided in this Section,  
26 beginning on July 1, 2018 the Department shall pay each month



1 into the Downstate Public Transportation Fund the moneys  
2 required to be so paid under Section 2-3 of the Downstate  
3 Public Transportation Act.

4 Subject to successful execution and delivery of a  
5 public-private agreement between the public agency and private  
6 entity and completion of the civic build, beginning on July 1,  
7 2023, of the remainder of the moneys received by the Department  
8 under the Use Tax Act, the Service Use Tax Act, the Service  
9 Occupation Tax Act, and this Act, the Department shall deposit  
10 the following specified deposits in the aggregate from  
11 collections under the Use Tax Act, the Service Use Tax Act, the  
12 Service Occupation Tax Act, and the Retailers' Occupation Tax  
13 Act, as required under Section 8.25g of the State Finance Act  
14 for distribution consistent with the Public-Private  
15 Partnership for Civic and Transit Infrastructure Project Act.  
16 The moneys received by the Department pursuant to this Act and  
17 required to be deposited into the Civic and Transit  
18 Infrastructure Fund are subject to the pledge, claim, and  
19 charge set forth in Section 25-55 of the Public-Private  
20 Partnership for Civic and Transit Infrastructure Project Act.  
21 As used in this paragraph, "civic build", "private entity",  
22 "public-private agreement", and "public agency" have the  
23 meanings provided in Section 25-10 of the Public-Private  
24 Partnership for Civic and Transit Infrastructure Project Act.

25	Fiscal Year.....	Total Deposit
26	2024 .....	\$200,000,000

1	2025	.....	\$206,000,000
2	2026	.....	\$212,200,000
3	2027	.....	\$218,500,000
4	2028	.....	\$225,100,000
5	2029	.....	\$288,700,000
6	2030	.....	\$298,900,000
7	2031	.....	\$309,300,000
8	2032	.....	\$320,100,000
9	2033	.....	\$331,200,000
10	2034	.....	\$341,200,000
11	2035	.....	\$351,400,000
12	2036	.....	\$361,900,000
13	2037	.....	\$372,800,000
14	2038	.....	\$384,000,000
15	2039	.....	\$395,500,000
16	2040	.....	\$407,400,000
17	2041	.....	\$419,600,000
18	2042	.....	\$432,200,000
19	2043	.....	\$445,100,000

20           Beginning July 1, 2021 and until July 1, 2022, subject to  
21 the payment of amounts into the State and Local Sales Tax  
22 Reform Fund, the Build Illinois Fund, the McCormick Place  
23 Expansion Project Fund, the Illinois Tax Increment Fund, the  
24 Energy Infrastructure Fund, and the Tax Compliance and  
25 Administration Fund as provided in this Section, the Department  
26 shall pay each month into the Road Fund the amount estimated to

1 represent 16% of the net revenue realized from the taxes  
2 imposed on motor fuel and gasohol. Beginning July 1, 2022 and  
3 until July 1, 2023, subject to the payment of amounts into the  
4 State and Local Sales Tax Reform Fund, the Build Illinois Fund,  
5 the McCormick Place Expansion Project Fund, the Illinois Tax  
6 Increment Fund, the Energy Infrastructure Fund, and the Tax  
7 Compliance and Administration Fund as provided in this Section,  
8 the Department shall pay each month into the Road Fund the  
9 amount estimated to represent 32% of the net revenue realized  
10 from the taxes imposed on motor fuel and gasohol. Beginning  
11 July 1, 2023 and until July 1, 2024, subject to the payment of  
12 amounts into the State and Local Sales Tax Reform Fund, the  
13 Build Illinois Fund, the McCormick Place Expansion Project  
14 Fund, the Illinois Tax Increment Fund, the Energy  
15 Infrastructure Fund, and the Tax Compliance and Administration  
16 Fund as provided in this Section, the Department shall pay each  
17 month into the Road Fund the amount estimated to represent 48%  
18 of the net revenue realized from the taxes imposed on motor  
19 fuel and gasohol. Beginning July 1, 2024 and until July 1,  
20 2025, subject to the payment of amounts into the State and  
21 Local Sales Tax Reform Fund, the Build Illinois Fund, the  
22 McCormick Place Expansion Project Fund, the Illinois Tax  
23 Increment Fund, the Energy Infrastructure Fund, and the Tax  
24 Compliance and Administration Fund as provided in this Section,  
25 the Department shall pay each month into the Road Fund the  
26 amount estimated to represent 64% of the net revenue realized

1 from the taxes imposed on motor fuel and gasohol. Beginning on  
2 July 1, 2025, subject to the payment of amounts into the State  
3 and Local Sales Tax Reform Fund, the Build Illinois Fund, the  
4 McCormick Place Expansion Project Fund, the Illinois Tax  
5 Increment Fund, the Energy Infrastructure Fund, and the Tax  
6 Compliance and Administration Fund as provided in this Section,  
7 the Department shall pay each month into the Road Fund the  
8 amount estimated to represent 80% of the net revenue realized  
9 from the taxes imposed on motor fuel and gasohol. As used in  
10 this paragraph "motor fuel" has the meaning given to that term  
11 in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the  
12 meaning given to that term in Section 3-40 of the Use Tax Act.

13 Of the remainder of the moneys received by the Department  
14 pursuant to this Act, 75% thereof shall be paid into the  
15 General Revenue Fund of the State Treasury and 25% shall be  
16 reserved in a special account and used only for the transfer to  
17 the Common School Fund as part of the monthly transfer from the  
18 General Revenue Fund in accordance with Section 8a of the State  
19 Finance Act.

20 As soon as possible after the first day of each month, upon  
21 certification of the Department of Revenue, the Comptroller  
22 shall order transferred and the Treasurer shall transfer from  
23 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
24 equal to 1.7% of 80% of the net revenue realized under this Act  
25 for the second preceding month. Beginning April 1, 2000, this  
26 transfer is no longer required and shall not be made.

1 Net revenue realized for a month shall be the revenue  
2 collected by the State pursuant to this Act, less the amount  
3 paid out during that month as refunds to taxpayers for  
4 overpayment of liability.

5 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
6 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
7 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section  
8 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
9 6-28-19; 101-604, eff. 12-13-19.)

10 Section 20. The Service Occupation Tax Act is amended by  
11 changing Section 9 as follows:

12 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

13 Sec. 9. Each serviceman required or authorized to collect  
14 the tax herein imposed shall pay to the Department the amount  
15 of such tax at the time when he is required to file his return  
16 for the period during which such tax was collectible, less a  
17 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
18 after January 1, 1990, or \$5 per calendar year, whichever is  
19 greater, which is allowed to reimburse the serviceman for  
20 expenses incurred in collecting the tax, keeping records,  
21 preparing and filing returns, remitting the tax and supplying  
22 data to the Department on request. The discount under this  
23 Section is not allowed for the 1.25% portion of taxes paid on  
24 aviation fuel that is subject to the revenue use requirements

1 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed  
2 under this Section is allowed only for returns that are filed  
3 in the manner required by this Act. The Department may disallow  
4 the discount for servicemen whose certificate of registration  
5 is revoked at the time the return is filed, but only if the  
6 Department's decision to revoke the certificate of  
7 registration has become final.

8 Where such tangible personal property is sold under a  
9 conditional sales contract, or under any other form of sale  
10 wherein the payment of the principal sum, or a part thereof, is  
11 extended beyond the close of the period for which the return is  
12 filed, the serviceman, in collecting the tax may collect, for  
13 each tax return period, only the tax applicable to the part of  
14 the selling price actually received during such tax return  
15 period.

16 Except as provided hereinafter in this Section, on or  
17 before the twentieth day of each calendar month, such  
18 serviceman shall file a return for the preceding calendar month  
19 in accordance with reasonable rules and regulations to be  
20 promulgated by the Department of Revenue. Such return shall be  
21 filed on a form prescribed by the Department and shall contain  
22 such information as the Department may reasonably require. On  
23 and after January 1, 2018, with respect to servicemen whose  
24 annual gross receipts average \$20,000 or more, all returns  
25 required to be filed pursuant to this Act shall be filed  
26 electronically. Servicemen who demonstrate that they do not

1 have access to the Internet or demonstrate hardship in filing  
2 electronically may petition the Department to waive the  
3 electronic filing requirement.

4 The Department may require returns to be filed on a  
5 quarterly basis. If so required, a return for each calendar  
6 quarter shall be filed on or before the twentieth day of the  
7 calendar month following the end of such calendar quarter. The  
8 taxpayer shall also file a return with the Department for each  
9 of the first two months of each calendar quarter, on or before  
10 the twentieth day of the following calendar month, stating:

- 11 1. The name of the seller;
- 12 2. The address of the principal place of business from  
13 which he engages in business as a serviceman in this State;
- 14 3. The total amount of taxable receipts received by him  
15 during the preceding calendar month, including receipts  
16 from charge and time sales, but less all deductions allowed  
17 by law;
- 18 4. The amount of credit provided in Section 2d of this  
19 Act;
- 20 5. The amount of tax due;
- 21 5-5. The signature of the taxpayer; and
- 22 6. Such other reasonable information as the Department  
23 may require.

24 Each serviceman required or authorized to collect the tax  
25 herein imposed on aviation fuel acquired as an incident to the  
26 purchase of a service in this State during the preceding

1 calendar month shall, instead of reporting and paying tax as  
2 otherwise required by this Section, report and pay such tax on  
3 a separate aviation fuel tax return. The requirements related  
4 to the return shall be as otherwise provided in this Section.  
5 Notwithstanding any other provisions of this Act to the  
6 contrary, servicemen transferring aviation fuel incident to  
7 sales of service shall file all aviation fuel tax returns and  
8 shall make all aviation fuel tax payments by electronic means  
9 in the manner and form required by the Department. For purposes  
10 of this Section, "aviation fuel" means jet fuel and aviation  
11 gasoline.

12 If a taxpayer fails to sign a return within 30 days after  
13 the proper notice and demand for signature by the Department,  
14 the return shall be considered valid and any amount shown to be  
15 due on the return shall be deemed assessed.

16 Notwithstanding any other provision of this Act to the  
17 contrary, servicemen subject to tax on cannabis shall file all  
18 cannabis tax returns and shall make all cannabis tax payments  
19 by electronic means in the manner and form required by the  
20 Department.

21 Prior to October 1, 2003, and on and after September 1,  
22 2004 a serviceman may accept a Manufacturer's Purchase Credit  
23 certification from a purchaser in satisfaction of Service Use  
24 Tax as provided in Section 3-70 of the Service Use Tax Act if  
25 the purchaser provides the appropriate documentation as  
26 required by Section 3-70 of the Service Use Tax Act. A



1 Manufacturer's Purchase Credit certification, accepted prior  
2 to October 1, 2003 or on or after September 1, 2004 by a  
3 serviceman as provided in Section 3-70 of the Service Use Tax  
4 Act, may be used by that serviceman to satisfy Service  
5 Occupation Tax liability in the amount claimed in the  
6 certification, not to exceed 6.25% of the receipts subject to  
7 tax from a qualifying purchase. A Manufacturer's Purchase  
8 Credit reported on any original or amended return filed under  
9 this Act after October 20, 2003 for reporting periods prior to  
10 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
11 Credit reported on annual returns due on or after January 1,  
12 2005 will be disallowed for periods prior to September 1, 2004.  
13 No Manufacturer's Purchase Credit may be used after September  
14 30, 2003 through August 31, 2004 to satisfy any tax liability  
15 imposed under this Act, including any audit liability.

16 If the serviceman's average monthly tax liability to the  
17 Department does not exceed \$200, the Department may authorize  
18 his returns to be filed on a quarter annual basis, with the  
19 return for January, February and March of a given year being  
20 due by April 20 of such year; with the return for April, May  
21 and June of a given year being due by July 20 of such year; with  
22 the return for July, August and September of a given year being  
23 due by October 20 of such year, and with the return for  
24 October, November and December of a given year being due by  
25 January 20 of the following year.

26 If the serviceman's average monthly tax liability to the

1 Department does not exceed \$50, the Department may authorize  
2 his returns to be filed on an annual basis, with the return for  
3 a given year being due by January 20 of the following year.

4 Such quarter annual and annual returns, as to form and  
5 substance, shall be subject to the same requirements as monthly  
6 returns.

7 Notwithstanding any other provision in this Act concerning  
8 the time within which a serviceman may file his return, in the  
9 case of any serviceman who ceases to engage in a kind of  
10 business which makes him responsible for filing returns under  
11 this Act, such serviceman shall file a final return under this  
12 Act with the Department not more than 1 month after  
13 discontinuing such business.

14 Beginning October 1, 1993, a taxpayer who has an average  
15 monthly tax liability of \$150,000 or more shall make all  
16 payments required by rules of the Department by electronic  
17 funds transfer. Beginning October 1, 1994, a taxpayer who has  
18 an average monthly tax liability of \$100,000 or more shall make  
19 all payments required by rules of the Department by electronic  
20 funds transfer. Beginning October 1, 1995, a taxpayer who has  
21 an average monthly tax liability of \$50,000 or more shall make  
22 all payments required by rules of the Department by electronic  
23 funds transfer. Beginning October 1, 2000, a taxpayer who has  
24 an annual tax liability of \$200,000 or more shall make all  
25 payments required by rules of the Department by electronic  
26 funds transfer. The term "annual tax liability" shall be the

1 sum of the taxpayer's liabilities under this Act, and under all  
2 other State and local occupation and use tax laws administered  
3 by the Department, for the immediately preceding calendar year.  
4 The term "average monthly tax liability" means the sum of the  
5 taxpayer's liabilities under this Act, and under all other  
6 State and local occupation and use tax laws administered by the  
7 Department, for the immediately preceding calendar year  
8 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
9 a tax liability in the amount set forth in subsection (b) of  
10 Section 2505-210 of the Department of Revenue Law shall make  
11 all payments required by rules of the Department by electronic  
12 funds transfer.

13 Before August 1 of each year beginning in 1993, the  
14 Department shall notify all taxpayers required to make payments  
15 by electronic funds transfer. All taxpayers required to make  
16 payments by electronic funds transfer shall make those payments  
17 for a minimum of one year beginning on October 1.

18 Any taxpayer not required to make payments by electronic  
19 funds transfer may make payments by electronic funds transfer  
20 with the permission of the Department.

21 All taxpayers required to make payment by electronic funds  
22 transfer and any taxpayers authorized to voluntarily make  
23 payments by electronic funds transfer shall make those payments  
24 in the manner authorized by the Department.

25 The Department shall adopt such rules as are necessary to  
26 effectuate a program of electronic funds transfer and the

1 requirements of this Section.

2 Where a serviceman collects the tax with respect to the  
3 selling price of tangible personal property which he sells and  
4 the purchaser thereafter returns such tangible personal  
5 property and the serviceman refunds the selling price thereof  
6 to the purchaser, such serviceman shall also refund, to the  
7 purchaser, the tax so collected from the purchaser. When filing  
8 his return for the period in which he refunds such tax to the  
9 purchaser, the serviceman may deduct the amount of the tax so  
10 refunded by him to the purchaser from any other Service  
11 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or  
12 Use Tax which such serviceman may be required to pay or remit  
13 to the Department, as shown by such return, provided that the  
14 amount of the tax to be deducted shall previously have been  
15 remitted to the Department by such serviceman. If the  
16 serviceman shall not previously have remitted the amount of  
17 such tax to the Department, he shall be entitled to no  
18 deduction hereunder upon refunding such tax to the purchaser.

19 If experience indicates such action to be practicable, the  
20 Department may prescribe and furnish a combination or joint  
21 return which will enable servicemen, who are required to file  
22 returns hereunder and also under the Retailers' Occupation Tax  
23 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
24 the return information required by all said Acts on the one  
25 form.

26 Where the serviceman has more than one business registered

1 with the Department under separate registrations hereunder,  
2 such serviceman shall file separate returns for each registered  
3 business.

4 Beginning January 1, 1990, each month the Department shall  
5 pay into the Local Government Tax Fund the revenue realized for  
6 the preceding month from the 1% tax imposed under this Act.

7 Beginning January 1, 1990 and until January 1, 2021, each  
8 month the Department shall pay into the County and Mass Transit  
9 District Fund 4% of the revenue realized for the preceding  
10 month from the 6.25% general rate on sales of tangible personal  
11 property other than aviation fuel sold on or after December 1,  
12 2019. Beginning January 1, 2021, each month the Department  
13 shall pay into the County and Mass Transit District Fund 3.2%  
14 of the revenue realized for the preceding month from the 6.25%  
15 general rate on sales of tangible personal property other than  
16 aviation fuel sold on or after December 1, 2019. This exception  
17 for aviation fuel only applies for so long as the revenue use  
18 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
19 binding on the State.

20 Beginning August 1, 2000, each month the Department shall  
21 pay into the County and Mass Transit District Fund 20% of the  
22 net revenue realized for the preceding month from the 1.25%  
23 rate on the selling price of motor fuel and gasohol.

24 Beginning January 1, 1990 and until January 1, 2021, each  
25 month the Department shall pay into the Local Government Tax  
26 Fund 16% of the revenue realized for the preceding month from

1 the 6.25% general rate on transfers of tangible personal  
2 property other than aviation fuel sold on or after December 1,  
3 2019. Beginning January 1, 2021, each month the Department  
4 shall pay into the Local Government Tax Fund 12.8% of the  
5 revenue realized for the preceding month from the 6.25% general  
6 rate on transfers of tangible personal property other than  
7 aviation fuel sold on or after December 1, 2019. This exception  
8 for aviation fuel only applies for so long as the revenue use  
9 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
10 binding on the State.

11 For aviation fuel sold on or after December 1, 2019, each  
12 month the Department shall pay into the State Aviation Program  
13 Fund 20% of the net revenue realized for the preceding month  
14 from the 6.25% general rate on the selling price of aviation  
15 fuel, less an amount estimated by the Department to be required  
16 for refunds of the 20% portion of the tax on aviation fuel  
17 under this Act, which amount shall be deposited into the  
18 Aviation Fuel Sales Tax Refund Fund. The Department shall only  
19 pay moneys into the State Aviation Program Fund and the  
20 Aviation Fuel Sales Tax Refund Fund under this Act for so long  
21 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
22 U.S.C. 47133 are binding on the State.

23 Beginning August 1, 2000, each month the Department shall  
24 pay into the Local Government Tax Fund 80% of the net revenue  
25 realized for the preceding month from the 1.25% rate on the  
26 selling price of motor fuel and gasohol.

1           Beginning October 1, 2009, each month the Department shall  
2 pay into the Capital Projects Fund an amount that is equal to  
3 an amount estimated by the Department to represent 80% of the  
4 net revenue realized for the preceding month from the sale of  
5 candy, grooming and hygiene products, and soft drinks that had  
6 been taxed at a rate of 1% prior to September 1, 2009 but that  
7 are now taxed at 6.25%.

8           Beginning July 1, 2013, each month the Department shall pay  
9 into the Underground Storage Tank Fund from the proceeds  
10 collected under this Act, the Use Tax Act, the Service Use Tax  
11 Act, and the Retailers' Occupation Tax Act an amount equal to  
12 the average monthly deficit in the Underground Storage Tank  
13 Fund during the prior year, as certified annually by the  
14 Illinois Environmental Protection Agency, but the total  
15 payment into the Underground Storage Tank Fund under this Act,  
16 the Use Tax Act, the Service Use Tax Act, and the Retailers'  
17 Occupation Tax Act shall not exceed \$18,000,000 in any State  
18 fiscal year. As used in this paragraph, the "average monthly  
19 deficit" shall be equal to the difference between the average  
20 monthly claims for payment by the fund and the average monthly  
21 revenues deposited into the fund, excluding payments made  
22 pursuant to this paragraph.

23           Beginning July 1, 2015, of the remainder of the moneys  
24 received by the Department under the Use Tax Act, the Service  
25 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,  
26 each month the Department shall deposit \$500,000 into the State

1 Crime Laboratory Fund.

2 Of the remainder of the moneys received by the Department  
3 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
4 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
5 and after July 1, 1989, 3.8% thereof shall be paid into the  
6 Build Illinois Fund; provided, however, that if in any fiscal  
7 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
8 may be, of the moneys received by the Department and required  
9 to be paid into the Build Illinois Fund pursuant to Section 3  
10 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
11 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
12 Service Occupation Tax Act, such Acts being hereinafter called  
13 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
14 may be, of moneys being hereinafter called the "Tax Act  
15 Amount", and (2) the amount transferred to the Build Illinois  
16 Fund from the State and Local Sales Tax Reform Fund shall be  
17 less than the Annual Specified Amount (as defined in Section 3  
18 of the Retailers' Occupation Tax Act), an amount equal to the  
19 difference shall be immediately paid into the Build Illinois  
20 Fund from other moneys received by the Department pursuant to  
21 the Tax Acts; and further provided, that if on the last  
22 business day of any month the sum of (1) the Tax Act Amount  
23 required to be deposited into the Build Illinois Account in the  
24 Build Illinois Fund during such month and (2) the amount  
25 transferred during such month to the Build Illinois Fund from  
26 the State and Local Sales Tax Reform Fund shall have been less



1 than 1/12 of the Annual Specified Amount, an amount equal to  
2 the difference shall be immediately paid into the Build  
3 Illinois Fund from other moneys received by the Department  
4 pursuant to the Tax Acts; and, further provided, that in no  
5 event shall the payments required under the preceding proviso  
6 result in aggregate payments into the Build Illinois Fund  
7 pursuant to this clause (b) for any fiscal year in excess of  
8 the greater of (i) the Tax Act Amount or (ii) the Annual  
9 Specified Amount for such fiscal year; and, further provided,  
10 that the amounts payable into the Build Illinois Fund under  
11 this clause (b) shall be payable only until such time as the  
12 aggregate amount on deposit under each trust indenture securing  
13 Bonds issued and outstanding pursuant to the Build Illinois  
14 Bond Act is sufficient, taking into account any future  
15 investment income, to fully provide, in accordance with such  
16 indenture, for the defeasance of or the payment of the  
17 principal of, premium, if any, and interest on the Bonds  
18 secured by such indenture and on any Bonds expected to be  
19 issued thereafter and all fees and costs payable with respect  
20 thereto, all as certified by the Director of the Bureau of the  
21 Budget (now Governor's Office of Management and Budget). If on  
22 the last business day of any month in which Bonds are  
23 outstanding pursuant to the Build Illinois Bond Act, the  
24 aggregate of the moneys deposited in the Build Illinois Bond  
25 Account in the Build Illinois Fund in such month shall be less  
26 than the amount required to be transferred in such month from

1 the Build Illinois Bond Account to the Build Illinois Bond  
2 Retirement and Interest Fund pursuant to Section 13 of the  
3 Build Illinois Bond Act, an amount equal to such deficiency  
4 shall be immediately paid from other moneys received by the  
5 Department pursuant to the Tax Acts to the Build Illinois Fund;  
6 provided, however, that any amounts paid to the Build Illinois  
7 Fund in any fiscal year pursuant to this sentence shall be  
8 deemed to constitute payments pursuant to clause (b) of the  
9 preceding sentence and shall reduce the amount otherwise  
10 payable for such fiscal year pursuant to clause (b) of the  
11 preceding sentence. The moneys received by the Department  
12 pursuant to this Act and required to be deposited into the  
13 Build Illinois Fund are subject to the pledge, claim and charge  
14 set forth in Section 12 of the Build Illinois Bond Act.

15 Subject to payment of amounts into the Build Illinois Fund  
16 as provided in the preceding paragraph or in any amendment  
17 thereto hereafter enacted, the following specified monthly  
18 installment of the amount requested in the certificate of the  
19 Chairman of the Metropolitan Pier and Exposition Authority  
20 provided under Section 8.25f of the State Finance Act, but not  
21 in excess of the sums designated as "Total Deposit", shall be  
22 deposited in the aggregate from collections under Section 9 of  
23 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
24 9 of the Service Occupation Tax Act, and Section 3 of the  
25 Retailers' Occupation Tax Act into the McCormick Place  
26 Expansion Project Fund in the specified fiscal years.

		Total
	Fiscal Year	Deposit
1		
2	1993	\$0
3	1994	53,000,000
4	1995	58,000,000
5	1996	61,000,000
6	1997	64,000,000
7	1998	68,000,000
8	1999	71,000,000
9	2000	75,000,000
10	2001	80,000,000
11	2002	93,000,000
12	2003	99,000,000
13	2004	103,000,000
14	2005	108,000,000
15	2006	113,000,000
16	2007	119,000,000
17	2008	126,000,000
18	2009	132,000,000
19	2010	139,000,000
20	2011	146,000,000
21	2012	153,000,000
22	2013	161,000,000
23	2014	170,000,000
24	2015	179,000,000
25	2016	189,000,000

1	2017	199,000,000
2	2018	210,000,000
3	2019	221,000,000
4	2020	233,000,000
5	2021	246,000,000
6	2022	260,000,000
7	2023	275,000,000
8	2024	275,000,000
9	2025	275,000,000
10	2026	279,000,000
11	2027	292,000,000
12	2028	307,000,000
13	2029	322,000,000
14	2030	338,000,000
15	2031	350,000,000
16	2032	350,000,000

17                   and  
18                    each fiscal year  
19                   thereafter that bonds  
20                   are outstanding under  
21                   Section 13.2 of the  
22                   Metropolitan Pier and  
23                   Exposition Authority Act,  
24                   but not after fiscal year 2060.

25                   Beginning July 20, 1993 and in each month of each fiscal  
26                   year thereafter, one-eighth of the amount requested in the

1 certificate of the Chairman of the Metropolitan Pier and  
2 Exposition Authority for that fiscal year, less the amount  
3 deposited into the McCormick Place Expansion Project Fund by  
4 the State Treasurer in the respective month under subsection  
5 (g) of Section 13 of the Metropolitan Pier and Exposition  
6 Authority Act, plus cumulative deficiencies in the deposits  
7 required under this Section for previous months and years,  
8 shall be deposited into the McCormick Place Expansion Project  
9 Fund, until the full amount requested for the fiscal year, but  
10 not in excess of the amount specified above as "Total Deposit",  
11 has been deposited.

12 Subject to payment of amounts into the Capital Projects  
13 Fund, the Build Illinois Fund, and the McCormick Place  
14 Expansion Project Fund pursuant to the preceding paragraphs or  
15 in any amendments thereto hereafter enacted, for aviation fuel  
16 sold on or after December 1, 2019, the Department shall each  
17 month deposit into the Aviation Fuel Sales Tax Refund Fund an  
18 amount estimated by the Department to be required for refunds  
19 of the 80% portion of the tax on aviation fuel under this Act.  
20 The Department shall only deposit moneys into the Aviation Fuel  
21 Sales Tax Refund Fund under this paragraph for so long as the  
22 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
23 47133 are binding on the State.

24 Subject to payment of amounts into the Build Illinois Fund  
25 and the McCormick Place Expansion Project Fund pursuant to the  
26 preceding paragraphs or in any amendments thereto hereafter

1 enacted, beginning July 1, 1993 and ending on September 30,  
2 2013, the Department shall each month pay into the Illinois Tax  
3 Increment Fund 0.27% of 80% of the net revenue realized for the  
4 preceding month from the 6.25% general rate on the selling  
5 price of tangible personal property.

6 Subject to payment of amounts into the Build Illinois Fund  
7 and the McCormick Place Expansion Project Fund pursuant to the  
8 preceding paragraphs or in any amendments thereto hereafter  
9 enacted, beginning with the receipt of the first report of  
10 taxes paid by an eligible business and continuing for a 25-year  
11 period, the Department shall each month pay into the Energy  
12 Infrastructure Fund 80% of the net revenue realized from the  
13 6.25% general rate on the selling price of Illinois-mined coal  
14 that was sold to an eligible business. For purposes of this  
15 paragraph, the term "eligible business" means a new electric  
16 generating facility certified pursuant to Section 605-332 of  
17 the Department of Commerce and Economic Opportunity Law of the  
18 Civil Administrative Code of Illinois.

19 Subject to payment of amounts into the Build Illinois Fund,  
20 the McCormick Place Expansion Project Fund, the Illinois Tax  
21 Increment Fund, and the Energy Infrastructure Fund pursuant to  
22 the preceding paragraphs or in any amendments to this Section  
23 hereafter enacted, beginning on the first day of the first  
24 calendar month to occur on or after August 26, 2014 (the  
25 effective date of Public Act 98-1098), each month, from the  
26 collections made under Section 9 of the Use Tax Act, Section 9

1 of the Service Use Tax Act, Section 9 of the Service Occupation  
2 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,  
3 the Department shall pay into the Tax Compliance and  
4 Administration Fund, to be used, subject to appropriation, to  
5 fund additional auditors and compliance personnel at the  
6 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
7 the cash receipts collected during the preceding fiscal year by  
8 the Audit Bureau of the Department under the Use Tax Act, the  
9 Service Use Tax Act, the Service Occupation Tax Act, the  
10 Retailers' Occupation Tax Act, and associated local occupation  
11 and use taxes administered by the Department.

12 Subject to payments of amounts into the Build Illinois  
13 Fund, the McCormick Place Expansion Project Fund, the Illinois  
14 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax  
15 Compliance and Administration Fund as provided in this Section,  
16 beginning on July 1, 2018 the Department shall pay each month  
17 into the Downstate Public Transportation Fund the moneys  
18 required to be so paid under Section 2-3 of the Downstate  
19 Public Transportation Act.

20 Subject to successful execution and delivery of a  
21 public-private agreement between the public agency and private  
22 entity and completion of the civic build, beginning on July 1,  
23 2023, of the remainder of the moneys received by the Department  
24 under the Use Tax Act, the Service Use Tax Act, the Service  
25 Occupation Tax Act, and this Act, the Department shall deposit  
26 the following specified deposits in the aggregate from

1 collections under the Use Tax Act, the Service Use Tax Act, the  
 2 Service Occupation Tax Act, and the Retailers' Occupation Tax  
 3 Act, as required under Section 8.25g of the State Finance Act  
 4 for distribution consistent with the Public-Private  
 5 Partnership for Civic and Transit Infrastructure Project Act.  
 6 The moneys received by the Department pursuant to this Act and  
 7 required to be deposited into the Civic and Transit  
 8 Infrastructure Fund are subject to the pledge, claim and charge  
 9 set forth in Section 25-55 of the Public-Private Partnership  
 10 for Civic and Transit Infrastructure Project Act. As used in  
 11 this paragraph, "civic build", "private entity",  
 12 "public-private agreement", and "public agency" have the  
 13 meanings provided in Section 25-10 of the Public-Private  
 14 Partnership for Civic and Transit Infrastructure Project Act.

15	Fiscal Year.....	Total Deposit
16	2024 .....	\$200,000,000
17	2025 .....	\$206,000,000
18	2026 .....	\$212,200,000
19	2027 .....	\$218,500,000
20	2028 .....	\$225,100,000
21	2029 .....	\$288,700,000
22	2030 .....	\$298,900,000
23	2031 .....	\$309,300,000
24	2032 .....	\$320,100,000
25	2033 .....	\$331,200,000
26	2034 .....	\$341,200,000



1	2035	.....	\$351,400,000
2	2036	.....	\$361,900,000
3	2037	.....	\$372,800,000
4	2038	.....	\$384,000,000
5	2039	.....	\$395,500,000
6	2040	.....	\$407,400,000
7	2041	.....	\$419,600,000
8	2042	.....	\$432,200,000
9	2043	.....	\$445,100,000

10           Beginning July 1, 2021 and until July 1, 2022, subject to  
11 the payment of amounts into the County and Mass Transit  
12 District Fund, the Local Government Tax Fund, the Build  
13 Illinois Fund, the McCormick Place Expansion Project Fund, the  
14 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
15 and the Tax Compliance and Administration Fund as provided in  
16 this Section, the Department shall pay each month into the Road  
17 Fund the amount estimated to represent 16% of the net revenue  
18 realized from the taxes imposed on motor fuel and gasohol.  
19 Beginning July 1, 2022 and until July 1, 2023, subject to the  
20 payment of amounts into the County and Mass Transit District  
21 Fund, the Local Government Tax Fund, the Build Illinois Fund,  
22 the McCormick Place Expansion Project Fund, the Illinois Tax  
23 Increment Fund, the Energy Infrastructure Fund, and the Tax  
24 Compliance and Administration Fund as provided in this Section,  
25 the Department shall pay each month into the Road Fund the  
26 amount estimated to represent 32% of the net revenue realized

1 from the taxes imposed on motor fuel and gasohol. Beginning  
2 July 1, 2023 and until July 1, 2024, subject to the payment of  
3 amounts into the County and Mass Transit District Fund, the  
4 Local Government Tax Fund, the Build Illinois Fund, the  
5 McCormick Place Expansion Project Fund, the Illinois Tax  
6 Increment Fund, the Energy Infrastructure Fund, and the Tax  
7 Compliance and Administration Fund as provided in this Section,  
8 the Department shall pay each month into the Road Fund the  
9 amount estimated to represent 48% of the net revenue realized  
10 from the taxes imposed on motor fuel and gasohol. Beginning  
11 July 1, 2024 and until July 1, 2025, subject to the payment of  
12 amounts into the County and Mass Transit District Fund, the  
13 Local Government Tax Fund, the Build Illinois Fund, the  
14 McCormick Place Expansion Project Fund, the Illinois Tax  
15 Increment Fund, the Energy Infrastructure Fund, and the Tax  
16 Compliance and Administration Fund as provided in this Section,  
17 the Department shall pay each month into the Road Fund the  
18 amount estimated to represent 64% of the net revenue realized  
19 from the taxes imposed on motor fuel and gasohol. Beginning on  
20 July 1, 2025, subject to the payment of amounts into the County  
21 and Mass Transit District Fund, the Local Government Tax Fund,  
22 the Build Illinois Fund, the McCormick Place Expansion Project  
23 Fund, the Illinois Tax Increment Fund, the Energy  
24 Infrastructure Fund, and the Tax Compliance and Administration  
25 Fund as provided in this Section, the Department shall pay each  
26 month into the Road Fund the amount estimated to represent 80%

1 of the net revenue realized from the taxes imposed on motor  
2 fuel and gasohol. As used in this paragraph "motor fuel" has  
3 the meaning given to that term in Section 1.1 of the Motor Fuel  
4 Tax Act, and "gasohol" has the meaning given to that term in  
5 Section 3-40 of the Use Tax Act.

6 Of the remainder of the moneys received by the Department  
7 pursuant to this Act, 75% shall be paid into the General  
8 Revenue Fund of the State Treasury and 25% shall be reserved in  
9 a special account and used only for the transfer to the Common  
10 School Fund as part of the monthly transfer from the General  
11 Revenue Fund in accordance with Section 8a of the State Finance  
12 Act.

13 The Department may, upon separate written notice to a  
14 taxpayer, require the taxpayer to prepare and file with the  
15 Department on a form prescribed by the Department within not  
16 less than 60 days after receipt of the notice an annual  
17 information return for the tax year specified in the notice.  
18 Such annual return to the Department shall include a statement  
19 of gross receipts as shown by the taxpayer's last Federal  
20 income tax return. If the total receipts of the business as  
21 reported in the Federal income tax return do not agree with the  
22 gross receipts reported to the Department of Revenue for the  
23 same period, the taxpayer shall attach to his annual return a  
24 schedule showing a reconciliation of the 2 amounts and the  
25 reasons for the difference. The taxpayer's annual return to the  
26 Department shall also disclose the cost of goods sold by the

1 taxpayer during the year covered by such return, opening and  
2 closing inventories of such goods for such year, cost of goods  
3 used from stock or taken from stock and given away by the  
4 taxpayer during such year, pay roll information of the  
5 taxpayer's business during such year and any additional  
6 reasonable information which the Department deems would be  
7 helpful in determining the accuracy of the monthly, quarterly  
8 or annual returns filed by such taxpayer as hereinbefore  
9 provided for in this Section.

10 If the annual information return required by this Section  
11 is not filed when and as required, the taxpayer shall be liable  
12 as follows:

13 (i) Until January 1, 1994, the taxpayer shall be liable  
14 for a penalty equal to 1/6 of 1% of the tax due from such  
15 taxpayer under this Act during the period to be covered by  
16 the annual return for each month or fraction of a month  
17 until such return is filed as required, the penalty to be  
18 assessed and collected in the same manner as any other  
19 penalty provided for in this Act.

20 (ii) On and after January 1, 1994, the taxpayer shall  
21 be liable for a penalty as described in Section 3-4 of the  
22 Uniform Penalty and Interest Act.

23 The chief executive officer, proprietor, owner or highest  
24 ranking manager shall sign the annual return to certify the  
25 accuracy of the information contained therein. Any person who  
26 willfully signs the annual return containing false or

1 inaccurate information shall be guilty of perjury and punished  
2 accordingly. The annual return form prescribed by the  
3 Department shall include a warning that the person signing the  
4 return may be liable for perjury.

5 The foregoing portion of this Section concerning the filing  
6 of an annual information return shall not apply to a serviceman  
7 who is not required to file an income tax return with the  
8 United States Government.

9 As soon as possible after the first day of each month, upon  
10 certification of the Department of Revenue, the Comptroller  
11 shall order transferred and the Treasurer shall transfer from  
12 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
13 equal to 1.7% of 80% of the net revenue realized under this Act  
14 for the second preceding month. Beginning April 1, 2000, this  
15 transfer is no longer required and shall not be made.

16 Net revenue realized for a month shall be the revenue  
17 collected by the State pursuant to this Act, less the amount  
18 paid out during that month as refunds to taxpayers for  
19 overpayment of liability.

20 For greater simplicity of administration, it shall be  
21 permissible for manufacturers, importers and wholesalers whose  
22 products are sold by numerous servicemen in Illinois, and who  
23 wish to do so, to assume the responsibility for accounting and  
24 paying to the Department all tax accruing under this Act with  
25 respect to such sales, if the servicemen who are affected do  
26 not make written objection to the Department to this

1 arrangement.

2 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
3 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
4 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section  
5 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
6 6-28-19; 101-604, eff. 12-13-19.)

7 Section 25. The Retailers' Occupation Tax Act is amended by  
8 changing Section 3 as follows:

9 (35 ILCS 120/3) (from Ch. 120, par. 442)

10 Sec. 3. Except as provided in this Section, on or before  
11 the twentieth day of each calendar month, every person engaged  
12 in the business of selling tangible personal property at retail  
13 in this State during the preceding calendar month shall file a  
14 return with the Department, stating:

15 1. The name of the seller;

16 2. His residence address and the address of his  
17 principal place of business and the address of the  
18 principal place of business (if that is a different  
19 address) from which he engages in the business of selling  
20 tangible personal property at retail in this State;

21 3. Total amount of receipts received by him during the  
22 preceding calendar month or quarter, as the case may be,  
23 from sales of tangible personal property, and from services  
24 furnished, by him during such preceding calendar month or

1 quarter;

2 4. Total amount received by him during the preceding  
3 calendar month or quarter on charge and time sales of  
4 tangible personal property, and from services furnished,  
5 by him prior to the month or quarter for which the return  
6 is filed;

7 5. Deductions allowed by law;

8 6. Gross receipts which were received by him during the  
9 preceding calendar month or quarter and upon the basis of  
10 which the tax is imposed;

11 7. The amount of credit provided in Section 2d of this  
12 Act;

13 8. The amount of tax due;

14 9. The signature of the taxpayer; and

15 10. Such other reasonable information as the  
16 Department may require.

17 On and after January 1, 2018, except for returns for motor  
18 vehicles, watercraft, aircraft, and trailers that are required  
19 to be registered with an agency of this State, with respect to  
20 retailers whose annual gross receipts average \$20,000 or more,  
21 all returns required to be filed pursuant to this Act shall be  
22 filed electronically. Retailers who demonstrate that they do  
23 not have access to the Internet or demonstrate hardship in  
24 filing electronically may petition the Department to waive the  
25 electronic filing requirement.

26 If a taxpayer fails to sign a return within 30 days after

1 the proper notice and demand for signature by the Department,  
2 the return shall be considered valid and any amount shown to be  
3 due on the return shall be deemed assessed.

4 Each return shall be accompanied by the statement of  
5 prepaid tax issued pursuant to Section 2e for which credit is  
6 claimed.

7 Prior to October 1, 2003, and on and after September 1,  
8 2004 a retailer may accept a Manufacturer's Purchase Credit  
9 certification from a purchaser in satisfaction of Use Tax as  
10 provided in Section 3-85 of the Use Tax Act if the purchaser  
11 provides the appropriate documentation as required by Section  
12 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
13 certification, accepted by a retailer prior to October 1, 2003  
14 and on and after September 1, 2004 as provided in Section 3-85  
15 of the Use Tax Act, may be used by that retailer to satisfy  
16 Retailers' Occupation Tax liability in the amount claimed in  
17 the certification, not to exceed 6.25% of the receipts subject  
18 to tax from a qualifying purchase. A Manufacturer's Purchase  
19 Credit reported on any original or amended return filed under  
20 this Act after October 20, 2003 for reporting periods prior to  
21 September 1, 2004 shall be disallowed. Manufacturer's  
22 Purchaser Credit reported on annual returns due on or after  
23 January 1, 2005 will be disallowed for periods prior to  
24 September 1, 2004. No Manufacturer's Purchase Credit may be  
25 used after September 30, 2003 through August 31, 2004 to  
26 satisfy any tax liability imposed under this Act, including any



1 audit liability.

2 The Department may require returns to be filed on a  
3 quarterly basis. If so required, a return for each calendar  
4 quarter shall be filed on or before the twentieth day of the  
5 calendar month following the end of such calendar quarter. The  
6 taxpayer shall also file a return with the Department for each  
7 of the first two months of each calendar quarter, on or before  
8 the twentieth day of the following calendar month, stating:

9 1. The name of the seller;

10 2. The address of the principal place of business from  
11 which he engages in the business of selling tangible  
12 personal property at retail in this State;

13 3. The total amount of taxable receipts received by him  
14 during the preceding calendar month from sales of tangible  
15 personal property by him during such preceding calendar  
16 month, including receipts from charge and time sales, but  
17 less all deductions allowed by law;

18 4. The amount of credit provided in Section 2d of this  
19 Act;

20 5. The amount of tax due; and

21 6. Such other reasonable information as the Department  
22 may require.

23 Every person engaged in the business of selling aviation  
24 fuel at retail in this State during the preceding calendar  
25 month shall, instead of reporting and paying tax as otherwise  
26 required by this Section, report and pay such tax on a separate

1 aviation fuel tax return. The requirements related to the  
2 return shall be as otherwise provided in this Section.  
3 Notwithstanding any other provisions of this Act to the  
4 contrary, retailers selling aviation fuel shall file all  
5 aviation fuel tax returns and shall make all aviation fuel tax  
6 payments by electronic means in the manner and form required by  
7 the Department. For purposes of this Section, "aviation fuel"  
8 means jet fuel and aviation gasoline.

9 Beginning on October 1, 2003, any person who is not a  
10 licensed distributor, importing distributor, or manufacturer,  
11 as defined in the Liquor Control Act of 1934, but is engaged in  
12 the business of selling, at retail, alcoholic liquor shall file  
13 a statement with the Department of Revenue, in a format and at  
14 a time prescribed by the Department, showing the total amount  
15 paid for alcoholic liquor purchased during the preceding month  
16 and such other information as is reasonably required by the  
17 Department. The Department may adopt rules to require that this  
18 statement be filed in an electronic or telephonic format. Such  
19 rules may provide for exceptions from the filing requirements  
20 of this paragraph. For the purposes of this paragraph, the term  
21 "alcoholic liquor" shall have the meaning prescribed in the  
22 Liquor Control Act of 1934.

23 Beginning on October 1, 2003, every distributor, importing  
24 distributor, and manufacturer of alcoholic liquor as defined in  
25 the Liquor Control Act of 1934, shall file a statement with the  
26 Department of Revenue, no later than the 10th day of the month

1 for the preceding month during which transactions occurred, by  
2 electronic means, showing the total amount of gross receipts  
3 from the sale of alcoholic liquor sold or distributed during  
4 the preceding month to purchasers; identifying the purchaser to  
5 whom it was sold or distributed; the purchaser's tax  
6 registration number; and such other information reasonably  
7 required by the Department. A distributor, importing  
8 distributor, or manufacturer of alcoholic liquor must  
9 personally deliver, mail, or provide by electronic means to  
10 each retailer listed on the monthly statement a report  
11 containing a cumulative total of that distributor's, importing  
12 distributor's, or manufacturer's total sales of alcoholic  
13 liquor to that retailer no later than the 10th day of the month  
14 for the preceding month during which the transaction occurred.  
15 The distributor, importing distributor, or manufacturer shall  
16 notify the retailer as to the method by which the distributor,  
17 importing distributor, or manufacturer will provide the sales  
18 information. If the retailer is unable to receive the sales  
19 information by electronic means, the distributor, importing  
20 distributor, or manufacturer shall furnish the sales  
21 information by personal delivery or by mail. For purposes of  
22 this paragraph, the term "electronic means" includes, but is  
23 not limited to, the use of a secure Internet website, e-mail,  
24 or facsimile.

25 If a total amount of less than \$1 is payable, refundable or  
26 creditable, such amount shall be disregarded if it is less than

1 50 cents and shall be increased to \$1 if it is 50 cents or more.

2 Notwithstanding any other provision of this Act to the  
3 contrary, retailers subject to tax on cannabis shall file all  
4 cannabis tax returns and shall make all cannabis tax payments  
5 by electronic means in the manner and form required by the  
6 Department.

7 Beginning October 1, 1993, a taxpayer who has an average  
8 monthly tax liability of \$150,000 or more shall make all  
9 payments required by rules of the Department by electronic  
10 funds transfer. Beginning October 1, 1994, a taxpayer who has  
11 an average monthly tax liability of \$100,000 or more shall make  
12 all payments required by rules of the Department by electronic  
13 funds transfer. Beginning October 1, 1995, a taxpayer who has  
14 an average monthly tax liability of \$50,000 or more shall make  
15 all payments required by rules of the Department by electronic  
16 funds transfer. Beginning October 1, 2000, a taxpayer who has  
17 an annual tax liability of \$200,000 or more shall make all  
18 payments required by rules of the Department by electronic  
19 funds transfer. The term "annual tax liability" shall be the  
20 sum of the taxpayer's liabilities under this Act, and under all  
21 other State and local occupation and use tax laws administered  
22 by the Department, for the immediately preceding calendar year.  
23 The term "average monthly tax liability" shall be the sum of  
24 the taxpayer's liabilities under this Act, and under all other  
25 State and local occupation and use tax laws administered by the  
26 Department, for the immediately preceding calendar year

1 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
2 a tax liability in the amount set forth in subsection (b) of  
3 Section 2505-210 of the Department of Revenue Law shall make  
4 all payments required by rules of the Department by electronic  
5 funds transfer.

6 Before August 1 of each year beginning in 1993, the  
7 Department shall notify all taxpayers required to make payments  
8 by electronic funds transfer. All taxpayers required to make  
9 payments by electronic funds transfer shall make those payments  
10 for a minimum of one year beginning on October 1.

11 Any taxpayer not required to make payments by electronic  
12 funds transfer may make payments by electronic funds transfer  
13 with the permission of the Department.

14 All taxpayers required to make payment by electronic funds  
15 transfer and any taxpayers authorized to voluntarily make  
16 payments by electronic funds transfer shall make those payments  
17 in the manner authorized by the Department.

18 The Department shall adopt such rules as are necessary to  
19 effectuate a program of electronic funds transfer and the  
20 requirements of this Section.

21 Any amount which is required to be shown or reported on any  
22 return or other document under this Act shall, if such amount  
23 is not a whole-dollar amount, be increased to the nearest  
24 whole-dollar amount in any case where the fractional part of a  
25 dollar is 50 cents or more, and decreased to the nearest  
26 whole-dollar amount where the fractional part of a dollar is

1 less than 50 cents.

2 If the retailer is otherwise required to file a monthly  
3 return and if the retailer's average monthly tax liability to  
4 the Department does not exceed \$200, the Department may  
5 authorize his returns to be filed on a quarter annual basis,  
6 with the return for January, February and March of a given year  
7 being due by April 20 of such year; with the return for April,  
8 May and June of a given year being due by July 20 of such year;  
9 with the return for July, August and September of a given year  
10 being due by October 20 of such year, and with the return for  
11 October, November and December of a given year being due by  
12 January 20 of the following year.

13 If the retailer is otherwise required to file a monthly or  
14 quarterly return and if the retailer's average monthly tax  
15 liability with the Department does not exceed \$50, the  
16 Department may authorize his returns to be filed on an annual  
17 basis, with the return for a given year being due by January 20  
18 of the following year.

19 Such quarter annual and annual returns, as to form and  
20 substance, shall be subject to the same requirements as monthly  
21 returns.

22 Notwithstanding any other provision in this Act concerning  
23 the time within which a retailer may file his return, in the  
24 case of any retailer who ceases to engage in a kind of business  
25 which makes him responsible for filing returns under this Act,  
26 such retailer shall file a final return under this Act with the

1 Department not more than one month after discontinuing such  
2 business.

3 Where the same person has more than one business registered  
4 with the Department under separate registrations under this  
5 Act, such person may not file each return that is due as a  
6 single return covering all such registered businesses, but  
7 shall file separate returns for each such registered business.

8 In addition, with respect to motor vehicles, watercraft,  
9 aircraft, and trailers that are required to be registered with  
10 an agency of this State, except as otherwise provided in this  
11 Section, every retailer selling this kind of tangible personal  
12 property shall file, with the Department, upon a form to be  
13 prescribed and supplied by the Department, a separate return  
14 for each such item of tangible personal property which the  
15 retailer sells, except that if, in the same transaction, (i) a  
16 retailer of aircraft, watercraft, motor vehicles or trailers  
17 transfers more than one aircraft, watercraft, motor vehicle or  
18 trailer to another aircraft, watercraft, motor vehicle  
19 retailer or trailer retailer for the purpose of resale or (ii)  
20 a retailer of aircraft, watercraft, motor vehicles, or trailers  
21 transfers more than one aircraft, watercraft, motor vehicle, or  
22 trailer to a purchaser for use as a qualifying rolling stock as  
23 provided in Section 2-5 of this Act, then that seller may  
24 report the transfer of all aircraft, watercraft, motor vehicles  
25 or trailers involved in that transaction to the Department on  
26 the same uniform invoice-transaction reporting return form.

1 For purposes of this Section, "watercraft" means a Class 2,  
2 Class 3, or Class 4 watercraft as defined in Section 3-2 of the  
3 Boat Registration and Safety Act, a personal watercraft, or any  
4 boat equipped with an inboard motor.

5 In addition, with respect to motor vehicles, watercraft,  
6 aircraft, and trailers that are required to be registered with  
7 an agency of this State, every person who is engaged in the  
8 business of leasing or renting such items and who, in  
9 connection with such business, sells any such item to a  
10 retailer for the purpose of resale is, notwithstanding any  
11 other provision of this Section to the contrary, authorized to  
12 meet the return-filing requirement of this Act by reporting the  
13 transfer of all the aircraft, watercraft, motor vehicles, or  
14 trailers transferred for resale during a month to the  
15 Department on the same uniform invoice-transaction reporting  
16 return form on or before the 20th of the month following the  
17 month in which the transfer takes place. Notwithstanding any  
18 other provision of this Act to the contrary, all returns filed  
19 under this paragraph must be filed by electronic means in the  
20 manner and form as required by the Department.

21 Any retailer who sells only motor vehicles, watercraft,  
22 aircraft, or trailers that are required to be registered with  
23 an agency of this State, so that all retailers' occupation tax  
24 liability is required to be reported, and is reported, on such  
25 transaction reporting returns and who is not otherwise required  
26 to file monthly or quarterly returns, need not file monthly or



1 quarterly returns. However, those retailers shall be required  
2 to file returns on an annual basis.

3 The transaction reporting return, in the case of motor  
4 vehicles or trailers that are required to be registered with an  
5 agency of this State, shall be the same document as the Uniform  
6 Invoice referred to in Section 5-402 of the Illinois Vehicle  
7 Code and must show the name and address of the seller; the name  
8 and address of the purchaser; the amount of the selling price  
9 including the amount allowed by the retailer for traded-in  
10 property, if any; the amount allowed by the retailer for the  
11 traded-in tangible personal property, if any, to the extent to  
12 which Section 1 of this Act allows an exemption for the value  
13 of traded-in property; the balance payable after deducting such  
14 trade-in allowance from the total selling price; the amount of  
15 tax due from the retailer with respect to such transaction; the  
16 amount of tax collected from the purchaser by the retailer on  
17 such transaction (or satisfactory evidence that such tax is not  
18 due in that particular instance, if that is claimed to be the  
19 fact); the place and date of the sale; a sufficient  
20 identification of the property sold; such other information as  
21 is required in Section 5-402 of the Illinois Vehicle Code, and  
22 such other information as the Department may reasonably  
23 require.

24 The transaction reporting return in the case of watercraft  
25 or aircraft must show the name and address of the seller; the  
26 name and address of the purchaser; the amount of the selling

1 price including the amount allowed by the retailer for  
2 traded-in property, if any; the amount allowed by the retailer  
3 for the traded-in tangible personal property, if any, to the  
4 extent to which Section 1 of this Act allows an exemption for  
5 the value of traded-in property; the balance payable after  
6 deducting such trade-in allowance from the total selling price;  
7 the amount of tax due from the retailer with respect to such  
8 transaction; the amount of tax collected from the purchaser by  
9 the retailer on such transaction (or satisfactory evidence that  
10 such tax is not due in that particular instance, if that is  
11 claimed to be the fact); the place and date of the sale, a  
12 sufficient identification of the property sold, and such other  
13 information as the Department may reasonably require.

14 Such transaction reporting return shall be filed not later  
15 than 20 days after the day of delivery of the item that is  
16 being sold, but may be filed by the retailer at any time sooner  
17 than that if he chooses to do so. The transaction reporting  
18 return and tax remittance or proof of exemption from the  
19 Illinois use tax may be transmitted to the Department by way of  
20 the State agency with which, or State officer with whom the  
21 tangible personal property must be titled or registered (if  
22 titling or registration is required) if the Department and such  
23 agency or State officer determine that this procedure will  
24 expedite the processing of applications for title or  
25 registration.

26 With each such transaction reporting return, the retailer

1 shall remit the proper amount of tax due (or shall submit  
2 satisfactory evidence that the sale is not taxable if that is  
3 the case), to the Department or its agents, whereupon the  
4 Department shall issue, in the purchaser's name, a use tax  
5 receipt (or a certificate of exemption if the Department is  
6 satisfied that the particular sale is tax exempt) which such  
7 purchaser may submit to the agency with which, or State officer  
8 with whom, he must title or register the tangible personal  
9 property that is involved (if titling or registration is  
10 required) in support of such purchaser's application for an  
11 Illinois certificate or other evidence of title or registration  
12 to such tangible personal property.

13 No retailer's failure or refusal to remit tax under this  
14 Act precludes a user, who has paid the proper tax to the  
15 retailer, from obtaining his certificate of title or other  
16 evidence of title or registration (if titling or registration  
17 is required) upon satisfying the Department that such user has  
18 paid the proper tax (if tax is due) to the retailer. The  
19 Department shall adopt appropriate rules to carry out the  
20 mandate of this paragraph.

21 If the user who would otherwise pay tax to the retailer  
22 wants the transaction reporting return filed and the payment of  
23 the tax or proof of exemption made to the Department before the  
24 retailer is willing to take these actions and such user has not  
25 paid the tax to the retailer, such user may certify to the fact  
26 of such delay by the retailer and may (upon the Department

1 being satisfied of the truth of such certification) transmit  
2 the information required by the transaction reporting return  
3 and the remittance for tax or proof of exemption directly to  
4 the Department and obtain his tax receipt or exemption  
5 determination, in which event the transaction reporting return  
6 and tax remittance (if a tax payment was required) shall be  
7 credited by the Department to the proper retailer's account  
8 with the Department, but without the 2.1% or 1.75% discount  
9 provided for in this Section being allowed. When the user pays  
10 the tax directly to the Department, he shall pay the tax in the  
11 same amount and in the same form in which it would be remitted  
12 if the tax had been remitted to the Department by the retailer.

13 Refunds made by the seller during the preceding return  
14 period to purchasers, on account of tangible personal property  
15 returned to the seller, shall be allowed as a deduction under  
16 subdivision 5 of his monthly or quarterly return, as the case  
17 may be, in case the seller had theretofore included the  
18 receipts from the sale of such tangible personal property in a  
19 return filed by him and had paid the tax imposed by this Act  
20 with respect to such receipts.

21 Where the seller is a corporation, the return filed on  
22 behalf of such corporation shall be signed by the president,  
23 vice-president, secretary or treasurer or by the properly  
24 accredited agent of such corporation.

25 Where the seller is a limited liability company, the return  
26 filed on behalf of the limited liability company shall be

1 signed by a manager, member, or properly accredited agent of  
2 the limited liability company.

3 Except as provided in this Section, the retailer filing the  
4 return under this Section shall, at the time of filing such  
5 return, pay to the Department the amount of tax imposed by this  
6 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
7 on and after January 1, 1990, or \$5 per calendar year,  
8 whichever is greater, which is allowed to reimburse the  
9 retailer for the expenses incurred in keeping records,  
10 preparing and filing returns, remitting the tax and supplying  
11 data to the Department on request. The discount under this  
12 Section is not allowed for the 1.25% portion of taxes paid on  
13 aviation fuel that is subject to the revenue use requirements  
14 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made  
15 pursuant to Section 2d of this Act shall be included in the  
16 amount on which such 2.1% or 1.75% discount is computed. In the  
17 case of retailers who report and pay the tax on a transaction  
18 by transaction basis, as provided in this Section, such  
19 discount shall be taken with each such tax remittance instead  
20 of when such retailer files his periodic return. The discount  
21 allowed under this Section is allowed only for returns that are  
22 filed in the manner required by this Act. The Department may  
23 disallow the discount for retailers whose certificate of  
24 registration is revoked at the time the return is filed, but  
25 only if the Department's decision to revoke the certificate of  
26 registration has become final.

1           Before October 1, 2000, if the taxpayer's average monthly  
2 tax liability to the Department under this Act, the Use Tax  
3 Act, the Service Occupation Tax Act, and the Service Use Tax  
4 Act, excluding any liability for prepaid sales tax to be  
5 remitted in accordance with Section 2d of this Act, was \$10,000  
6 or more during the preceding 4 complete calendar quarters, he  
7 shall file a return with the Department each month by the 20th  
8 day of the month next following the month during which such tax  
9 liability is incurred and shall make payments to the Department  
10 on or before the 7th, 15th, 22nd and last day of the month  
11 during which such liability is incurred. On and after October  
12 1, 2000, if the taxpayer's average monthly tax liability to the  
13 Department under this Act, the Use Tax Act, the Service  
14 Occupation Tax Act, and the Service Use Tax Act, excluding any  
15 liability for prepaid sales tax to be remitted in accordance  
16 with Section 2d of this Act, was \$20,000 or more during the  
17 preceding 4 complete calendar quarters, he shall file a return  
18 with the Department each month by the 20th day of the month  
19 next following the month during which such tax liability is  
20 incurred and shall make payment to the Department on or before  
21 the 7th, 15th, 22nd and last day of the month during which such  
22 liability is incurred. If the month during which such tax  
23 liability is incurred began prior to January 1, 1985, each  
24 payment shall be in an amount equal to 1/4 of the taxpayer's  
25 actual liability for the month or an amount set by the  
26 Department not to exceed 1/4 of the average monthly liability

1 of the taxpayer to the Department for the preceding 4 complete  
2 calendar quarters (excluding the month of highest liability and  
3 the month of lowest liability in such 4 quarter period). If the  
4 month during which such tax liability is incurred begins on or  
5 after January 1, 1985 and prior to January 1, 1987, each  
6 payment shall be in an amount equal to 22.5% of the taxpayer's  
7 actual liability for the month or 27.5% of the taxpayer's  
8 liability for the same calendar month of the preceding year. If  
9 the month during which such tax liability is incurred begins on  
10 or after January 1, 1987 and prior to January 1, 1988, each  
11 payment shall be in an amount equal to 22.5% of the taxpayer's  
12 actual liability for the month or 26.25% of the taxpayer's  
13 liability for the same calendar month of the preceding year. If  
14 the month during which such tax liability is incurred begins on  
15 or after January 1, 1988, and prior to January 1, 1989, or  
16 begins on or after January 1, 1996, each payment shall be in an  
17 amount equal to 22.5% of the taxpayer's actual liability for  
18 the month or 25% of the taxpayer's liability for the same  
19 calendar month of the preceding year. If the month during which  
20 such tax liability is incurred begins on or after January 1,  
21 1989, and prior to January 1, 1996, each payment shall be in an  
22 amount equal to 22.5% of the taxpayer's actual liability for  
23 the month or 25% of the taxpayer's liability for the same  
24 calendar month of the preceding year or 100% of the taxpayer's  
25 actual liability for the quarter monthly reporting period. The  
26 amount of such quarter monthly payments shall be credited

1 against the final tax liability of the taxpayer's return for  
2 that month. Before October 1, 2000, once applicable, the  
3 requirement of the making of quarter monthly payments to the  
4 Department by taxpayers having an average monthly tax liability  
5 of \$10,000 or more as determined in the manner provided above  
6 shall continue until such taxpayer's average monthly liability  
7 to the Department during the preceding 4 complete calendar  
8 quarters (excluding the month of highest liability and the  
9 month of lowest liability) is less than \$9,000, or until such  
10 taxpayer's average monthly liability to the Department as  
11 computed for each calendar quarter of the 4 preceding complete  
12 calendar quarter period is less than \$10,000. However, if a  
13 taxpayer can show the Department that a substantial change in  
14 the taxpayer's business has occurred which causes the taxpayer  
15 to anticipate that his average monthly tax liability for the  
16 reasonably foreseeable future will fall below the \$10,000  
17 threshold stated above, then such taxpayer may petition the  
18 Department for a change in such taxpayer's reporting status. On  
19 and after October 1, 2000, once applicable, the requirement of  
20 the making of quarter monthly payments to the Department by  
21 taxpayers having an average monthly tax liability of \$20,000 or  
22 more as determined in the manner provided above shall continue  
23 until such taxpayer's average monthly liability to the  
24 Department during the preceding 4 complete calendar quarters  
25 (excluding the month of highest liability and the month of  
26 lowest liability) is less than \$19,000 or until such taxpayer's



1 average monthly liability to the Department as computed for  
2 each calendar quarter of the 4 preceding complete calendar  
3 quarter period is less than \$20,000. However, if a taxpayer can  
4 show the Department that a substantial change in the taxpayer's  
5 business has occurred which causes the taxpayer to anticipate  
6 that his average monthly tax liability for the reasonably  
7 foreseeable future will fall below the \$20,000 threshold stated  
8 above, then such taxpayer may petition the Department for a  
9 change in such taxpayer's reporting status. The Department  
10 shall change such taxpayer's reporting status unless it finds  
11 that such change is seasonal in nature and not likely to be  
12 long term. If any such quarter monthly payment is not paid at  
13 the time or in the amount required by this Section, then the  
14 taxpayer shall be liable for penalties and interest on the  
15 difference between the minimum amount due as a payment and the  
16 amount of such quarter monthly payment actually and timely  
17 paid, except insofar as the taxpayer has previously made  
18 payments for that month to the Department in excess of the  
19 minimum payments previously due as provided in this Section.  
20 The Department shall make reasonable rules and regulations to  
21 govern the quarter monthly payment amount and quarter monthly  
22 payment dates for taxpayers who file on other than a calendar  
23 monthly basis.

24 The provisions of this paragraph apply before October 1,  
25 2001. Without regard to whether a taxpayer is required to make  
26 quarter monthly payments as specified above, any taxpayer who

1 is required by Section 2d of this Act to collect and remit  
2 prepaid taxes and has collected prepaid taxes which average in  
3 excess of \$25,000 per month during the preceding 2 complete  
4 calendar quarters, shall file a return with the Department as  
5 required by Section 2f and shall make payments to the  
6 Department on or before the 7th, 15th, 22nd and last day of the  
7 month during which such liability is incurred. If the month  
8 during which such tax liability is incurred began prior to  
9 September 1, 1985 (the effective date of Public Act 84-221),  
10 each payment shall be in an amount not less than 22.5% of the  
11 taxpayer's actual liability under Section 2d. If the month  
12 during which such tax liability is incurred begins on or after  
13 January 1, 1986, each payment shall be in an amount equal to  
14 22.5% of the taxpayer's actual liability for the month or 27.5%  
15 of the taxpayer's liability for the same calendar month of the  
16 preceding calendar year. If the month during which such tax  
17 liability is incurred begins on or after January 1, 1987, each  
18 payment shall be in an amount equal to 22.5% of the taxpayer's  
19 actual liability for the month or 26.25% of the taxpayer's  
20 liability for the same calendar month of the preceding year.  
21 The amount of such quarter monthly payments shall be credited  
22 against the final tax liability of the taxpayer's return for  
23 that month filed under this Section or Section 2f, as the case  
24 may be. Once applicable, the requirement of the making of  
25 quarter monthly payments to the Department pursuant to this  
26 paragraph shall continue until such taxpayer's average monthly

1 prepaid tax collections during the preceding 2 complete  
2 calendar quarters is \$25,000 or less. If any such quarter  
3 monthly payment is not paid at the time or in the amount  
4 required, the taxpayer shall be liable for penalties and  
5 interest on such difference, except insofar as the taxpayer has  
6 previously made payments for that month in excess of the  
7 minimum payments previously due.

8 The provisions of this paragraph apply on and after October  
9 1, 2001. Without regard to whether a taxpayer is required to  
10 make quarter monthly payments as specified above, any taxpayer  
11 who is required by Section 2d of this Act to collect and remit  
12 prepaid taxes and has collected prepaid taxes that average in  
13 excess of \$20,000 per month during the preceding 4 complete  
14 calendar quarters shall file a return with the Department as  
15 required by Section 2f and shall make payments to the  
16 Department on or before the 7th, 15th, 22nd and last day of the  
17 month during which the liability is incurred. Each payment  
18 shall be in an amount equal to 22.5% of the taxpayer's actual  
19 liability for the month or 25% of the taxpayer's liability for  
20 the same calendar month of the preceding year. The amount of  
21 the quarter monthly payments shall be credited against the  
22 final tax liability of the taxpayer's return for that month  
23 filed under this Section or Section 2f, as the case may be.  
24 Once applicable, the requirement of the making of quarter  
25 monthly payments to the Department pursuant to this paragraph  
26 shall continue until the taxpayer's average monthly prepaid tax

1 collections during the preceding 4 complete calendar quarters  
2 (excluding the month of highest liability and the month of  
3 lowest liability) is less than \$19,000 or until such taxpayer's  
4 average monthly liability to the Department as computed for  
5 each calendar quarter of the 4 preceding complete calendar  
6 quarters is less than \$20,000. If any such quarter monthly  
7 payment is not paid at the time or in the amount required, the  
8 taxpayer shall be liable for penalties and interest on such  
9 difference, except insofar as the taxpayer has previously made  
10 payments for that month in excess of the minimum payments  
11 previously due.

12 If any payment provided for in this Section exceeds the  
13 taxpayer's liabilities under this Act, the Use Tax Act, the  
14 Service Occupation Tax Act and the Service Use Tax Act, as  
15 shown on an original monthly return, the Department shall, if  
16 requested by the taxpayer, issue to the taxpayer a credit  
17 memorandum no later than 30 days after the date of payment. The  
18 credit evidenced by such credit memorandum may be assigned by  
19 the taxpayer to a similar taxpayer under this Act, the Use Tax  
20 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
21 in accordance with reasonable rules and regulations to be  
22 prescribed by the Department. If no such request is made, the  
23 taxpayer may credit such excess payment against tax liability  
24 subsequently to be remitted to the Department under this Act,  
25 the Use Tax Act, the Service Occupation Tax Act or the Service  
26 Use Tax Act, in accordance with reasonable rules and

1 regulations prescribed by the Department. If the Department  
2 subsequently determined that all or any part of the credit  
3 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
4 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
5 of the difference between the credit taken and that actually  
6 due, and that taxpayer shall be liable for penalties and  
7 interest on such difference.

8 If a retailer of motor fuel is entitled to a credit under  
9 Section 2d of this Act which exceeds the taxpayer's liability  
10 to the Department under this Act for the month which the  
11 taxpayer is filing a return, the Department shall issue the  
12 taxpayer a credit memorandum for the excess.

13 Beginning January 1, 1990, each month the Department shall  
14 pay into the Local Government Tax Fund, a special fund in the  
15 State treasury which is hereby created, the net revenue  
16 realized for the preceding month from the 1% tax imposed under  
17 this Act.

18 Beginning January 1, 1990 and until January 1, 2021, each  
19 month the Department shall pay into the County and Mass Transit  
20 District Fund, a special fund in the State treasury which is  
21 hereby created, 4% of the net revenue realized for the  
22 preceding month from the 6.25% general rate other than aviation  
23 fuel sold on or after December 1, 2019. Beginning January 1,  
24 2021, each month the Department shall pay into the County and  
25 Mass Transit District Fund, a special fund in the State  
26 treasury which is hereby created, 3.2% of the net revenue

1 realized for the preceding month from the 6.25% general rate  
2 other than aviation fuel sold on or after December 1, 2019.

3 This exception for aviation fuel only applies for so long as  
4 the revenue use requirements of 49 U.S.C. 47107(b) and 49  
5 U.S.C. 47133 are binding on the State.

6 Beginning August 1, 2000, each month the Department shall  
7 pay into the County and Mass Transit District Fund 20% of the  
8 net revenue realized for the preceding month from the 1.25%  
9 rate on the selling price of motor fuel and gasohol. Beginning  
10 September 1, 2010 and until January 1, 2021, each month the  
11 Department shall pay into the County and Mass Transit District  
12 Fund 20% of the net revenue realized for the preceding month  
13 from the 1.25% rate on the selling price of sales tax holiday  
14 items. Beginning January 1, 2021, each month the Department  
15 shall pay into the County and Mass Transit District Fund 16% of  
16 the net revenue realized for the preceding month from the 1.25%  
17 rate on the selling price of sales tax holiday items.

18 Beginning January 1, 1990 and until January 1, 2021, each  
19 month the Department shall pay into the Local Government Tax  
20 Fund 16% of the net revenue realized for the preceding month  
21 from the 6.25% general rate on the selling price of tangible  
22 personal property other than aviation fuel sold on or after  
23 December 1, 2019. Beginning January 1, 2021, each month the  
24 Department shall pay into the Local Government Tax Fund 12.8%  
25 of the net revenue realized for the preceding month from the  
26 6.25% general rate on the selling price of tangible personal

1 property other than aviation fuel sold on or after December 1,  
2 2019. This exception for aviation fuel only applies for so long  
3 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
4 U.S.C. 47133 are binding on the State.

5 For aviation fuel sold on or after December 1, 2019, each  
6 month the Department shall pay into the State Aviation Program  
7 Fund 20% of the net revenue realized for the preceding month  
8 from the 6.25% general rate on the selling price of aviation  
9 fuel, less an amount estimated by the Department to be required  
10 for refunds of the 20% portion of the tax on aviation fuel  
11 under this Act, which amount shall be deposited into the  
12 Aviation Fuel Sales Tax Refund Fund. The Department shall only  
13 pay moneys into the State Aviation Program Fund and the  
14 Aviation Fuel Sales Tax Refund Fund under this Act for so long  
15 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
16 U.S.C. 47133 are binding on the State.

17 Beginning August 1, 2000, each month the Department shall  
18 pay into the Local Government Tax Fund 80% of the net revenue  
19 realized for the preceding month from the 1.25% rate on the  
20 selling price of motor fuel and gasohol. Beginning September 1,  
21 2010 and until January 1, 2021, each month the Department shall  
22 pay into the Local Government Tax Fund 80% of the net revenue  
23 realized for the preceding month from the 1.25% rate on the  
24 selling price of sales tax holiday items. Beginning January 1,  
25 2021, each month the Department shall pay into the Local  
26 Government Tax Fund 64% of the net revenue realized for the

1 preceding month from the 1.25% rate on the selling price of  
2 sales tax holiday items.

3       Beginning October 1, 2009, each month the Department shall  
4 pay into the Capital Projects Fund an amount that is equal to  
5 an amount estimated by the Department to represent 80% of the  
6 net revenue realized for the preceding month from the sale of  
7 candy, grooming and hygiene products, and soft drinks that had  
8 been taxed at a rate of 1% prior to September 1, 2009 but that  
9 are now taxed at 6.25%.

10       Beginning July 1, 2011, each month the Department shall pay  
11 into the Clean Air Act Permit Fund 80% of the net revenue  
12 realized for the preceding month from the 6.25% general rate on  
13 the selling price of sorbents used in Illinois in the process  
14 of sorbent injection as used to comply with the Environmental  
15 Protection Act or the federal Clean Air Act, but the total  
16 payment into the Clean Air Act Permit Fund under this Act and  
17 the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

18       Beginning July 1, 2013, each month the Department shall pay  
19 into the Underground Storage Tank Fund from the proceeds  
20 collected under this Act, the Use Tax Act, the Service Use Tax  
21 Act, and the Service Occupation Tax Act an amount equal to the  
22 average monthly deficit in the Underground Storage Tank Fund  
23 during the prior year, as certified annually by the Illinois  
24 Environmental Protection Agency, but the total payment into the  
25 Underground Storage Tank Fund under this Act, the Use Tax Act,  
26 the Service Use Tax Act, and the Service Occupation Tax Act



1 shall not exceed \$18,000,000 in any State fiscal year. As used  
2 in this paragraph, the "average monthly deficit" shall be equal  
3 to the difference between the average monthly claims for  
4 payment by the fund and the average monthly revenues deposited  
5 into the fund, excluding payments made pursuant to this  
6 paragraph.

7 Beginning July 1, 2015, of the remainder of the moneys  
8 received by the Department under the Use Tax Act, the Service  
9 Use Tax Act, the Service Occupation Tax Act, and this Act, each  
10 month the Department shall deposit \$500,000 into the State  
11 Crime Laboratory Fund.

12 Of the remainder of the moneys received by the Department  
13 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
14 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
15 and after July 1, 1989, 3.8% thereof shall be paid into the  
16 Build Illinois Fund; provided, however, that if in any fiscal  
17 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
18 may be, of the moneys received by the Department and required  
19 to be paid into the Build Illinois Fund pursuant to this Act,  
20 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
21 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
22 being hereinafter called the "Tax Acts" and such aggregate of  
23 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
24 called the "Tax Act Amount", and (2) the amount transferred to  
25 the Build Illinois Fund from the State and Local Sales Tax  
26 Reform Fund shall be less than the Annual Specified Amount (as

1 hereinafter defined), an amount equal to the difference shall  
2 be immediately paid into the Build Illinois Fund from other  
3 moneys received by the Department pursuant to the Tax Acts; the  
4 "Annual Specified Amount" means the amounts specified below for  
5 fiscal years 1986 through 1993:

6	Fiscal Year	Annual Specified Amount
7	1986	\$54,800,000
8	1987	\$76,650,000
9	1988	\$80,480,000
10	1989	\$88,510,000
11	1990	\$115,330,000
12	1991	\$145,470,000
13	1992	\$182,730,000
14	1993	\$206,520,000;

15 and means the Certified Annual Debt Service Requirement (as  
16 defined in Section 13 of the Build Illinois Bond Act) or the  
17 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
18 each fiscal year thereafter; and further provided, that if on  
19 the last business day of any month the sum of (1) the Tax Act  
20 Amount required to be deposited into the Build Illinois Bond  
21 Account in the Build Illinois Fund during such month and (2)  
22 the amount transferred to the Build Illinois Fund from the  
23 State and Local Sales Tax Reform Fund shall have been less than  
24 1/12 of the Annual Specified Amount, an amount equal to the  
25 difference shall be immediately paid into the Build Illinois  
26 Fund from other moneys received by the Department pursuant to

1 the Tax Acts; and, further provided, that in no event shall the  
2 payments required under the preceding proviso result in  
3 aggregate payments into the Build Illinois Fund pursuant to  
4 this clause (b) for any fiscal year in excess of the greater of  
5 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
6 such fiscal year. The amounts payable into the Build Illinois  
7 Fund under clause (b) of the first sentence in this paragraph  
8 shall be payable only until such time as the aggregate amount  
9 on deposit under each trust indenture securing Bonds issued and  
10 outstanding pursuant to the Build Illinois Bond Act is  
11 sufficient, taking into account any future investment income,  
12 to fully provide, in accordance with such indenture, for the  
13 defeasance of or the payment of the principal of, premium, if  
14 any, and interest on the Bonds secured by such indenture and on  
15 any Bonds expected to be issued thereafter and all fees and  
16 costs payable with respect thereto, all as certified by the  
17 Director of the Bureau of the Budget (now Governor's Office of  
18 Management and Budget). If on the last business day of any  
19 month in which Bonds are outstanding pursuant to the Build  
20 Illinois Bond Act, the aggregate of moneys deposited in the  
21 Build Illinois Bond Account in the Build Illinois Fund in such  
22 month shall be less than the amount required to be transferred  
23 in such month from the Build Illinois Bond Account to the Build  
24 Illinois Bond Retirement and Interest Fund pursuant to Section  
25 13 of the Build Illinois Bond Act, an amount equal to such  
26 deficiency shall be immediately paid from other moneys received

1 by the Department pursuant to the Tax Acts to the Build  
 2 Illinois Fund; provided, however, that any amounts paid to the  
 3 Build Illinois Fund in any fiscal year pursuant to this  
 4 sentence shall be deemed to constitute payments pursuant to  
 5 clause (b) of the first sentence of this paragraph and shall  
 6 reduce the amount otherwise payable for such fiscal year  
 7 pursuant to that clause (b). The moneys received by the  
 8 Department pursuant to this Act and required to be deposited  
 9 into the Build Illinois Fund are subject to the pledge, claim  
 10 and charge set forth in Section 12 of the Build Illinois Bond  
 11 Act.

12 Subject to payment of amounts into the Build Illinois Fund  
 13 as provided in the preceding paragraph or in any amendment  
 14 thereto hereafter enacted, the following specified monthly  
 15 installment of the amount requested in the certificate of the  
 16 Chairman of the Metropolitan Pier and Exposition Authority  
 17 provided under Section 8.25f of the State Finance Act, but not  
 18 in excess of sums designated as "Total Deposit", shall be  
 19 deposited in the aggregate from collections under Section 9 of  
 20 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 21 9 of the Service Occupation Tax Act, and Section 3 of the  
 22 Retailers' Occupation Tax Act into the McCormick Place  
 23 Expansion Project Fund in the specified fiscal years.

		Total
	Fiscal Year	Deposit
25	1993	\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

1	2020	233,000,000
2	2021	246,000,000
3	2022	260,000,000
4	2023	275,000,000
5	2024	275,000,000
6	2025	275,000,000
7	2026	279,000,000
8	2027	292,000,000
9	2028	307,000,000
10	2029	322,000,000
11	2030	338,000,000
12	2031	350,000,000
13	2032	350,000,000

14                   and  
15                    each fiscal year  
16                   thereafter that bonds  
17                   are outstanding under  
18                   Section 13.2 of the  
19                   Metropolitan Pier and  
20                   Exposition Authority Act,  
21                   but not after fiscal year 2060.

22                   Beginning July 20, 1993 and in each month of each fiscal  
23                   year thereafter, one-eighth of the amount requested in the  
24                   certificate of the Chairman of the Metropolitan Pier and  
25                   Exposition Authority for that fiscal year, less the amount  
26                   deposited into the McCormick Place Expansion Project Fund by

1 the State Treasurer in the respective month under subsection  
2 (g) of Section 13 of the Metropolitan Pier and Exposition  
3 Authority Act, plus cumulative deficiencies in the deposits  
4 required under this Section for previous months and years,  
5 shall be deposited into the McCormick Place Expansion Project  
6 Fund, until the full amount requested for the fiscal year, but  
7 not in excess of the amount specified above as "Total Deposit",  
8 has been deposited.

9 Subject to payment of amounts into the Capital Projects  
10 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,  
11 and the McCormick Place Expansion Project Fund pursuant to the  
12 preceding paragraphs or in any amendments thereto hereafter  
13 enacted, for aviation fuel sold on or after December 1, 2019,  
14 the Department shall each month deposit into the Aviation Fuel  
15 Sales Tax Refund Fund an amount estimated by the Department to  
16 be required for refunds of the 80% portion of the tax on  
17 aviation fuel under this Act. The Department shall only deposit  
18 moneys into the Aviation Fuel Sales Tax Refund Fund under this  
19 paragraph for so long as the revenue use requirements of 49  
20 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

21 Subject to payment of amounts into the Build Illinois Fund  
22 and the McCormick Place Expansion Project Fund pursuant to the  
23 preceding paragraphs or in any amendments thereto hereafter  
24 enacted, beginning July 1, 1993 and ending on September 30,  
25 2013, the Department shall each month pay into the Illinois Tax  
26 Increment Fund 0.27% of 80% of the net revenue realized for the

1 preceding month from the 6.25% general rate on the selling  
2 price of tangible personal property.

3 Subject to payment of amounts into the Build Illinois Fund  
4 and the McCormick Place Expansion Project Fund pursuant to the  
5 preceding paragraphs or in any amendments thereto hereafter  
6 enacted, beginning with the receipt of the first report of  
7 taxes paid by an eligible business and continuing for a 25-year  
8 period, the Department shall each month pay into the Energy  
9 Infrastructure Fund 80% of the net revenue realized from the  
10 6.25% general rate on the selling price of Illinois-mined coal  
11 that was sold to an eligible business. For purposes of this  
12 paragraph, the term "eligible business" means a new electric  
13 generating facility certified pursuant to Section 605-332 of  
14 the Department of Commerce and Economic Opportunity Law of the  
15 Civil Administrative Code of Illinois.

16 Subject to payment of amounts into the Build Illinois Fund,  
17 the McCormick Place Expansion Project Fund, the Illinois Tax  
18 Increment Fund, and the Energy Infrastructure Fund pursuant to  
19 the preceding paragraphs or in any amendments to this Section  
20 hereafter enacted, beginning on the first day of the first  
21 calendar month to occur on or after August 26, 2014 (the  
22 effective date of Public Act 98-1098), each month, from the  
23 collections made under Section 9 of the Use Tax Act, Section 9  
24 of the Service Use Tax Act, Section 9 of the Service Occupation  
25 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,  
26 the Department shall pay into the Tax Compliance and



1 Administration Fund, to be used, subject to appropriation, to  
2 fund additional auditors and compliance personnel at the  
3 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
4 the cash receipts collected during the preceding fiscal year by  
5 the Audit Bureau of the Department under the Use Tax Act, the  
6 Service Use Tax Act, the Service Occupation Tax Act, the  
7 Retailers' Occupation Tax Act, and associated local occupation  
8 and use taxes administered by the Department.

9 Subject to payments of amounts into the Build Illinois  
10 Fund, the McCormick Place Expansion Project Fund, the Illinois  
11 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax  
12 Compliance and Administration Fund as provided in this Section,  
13 beginning on July 1, 2018 the Department shall pay each month  
14 into the Downstate Public Transportation Fund the moneys  
15 required to be so paid under Section 2-3 of the Downstate  
16 Public Transportation Act.

17 Subject to successful execution and delivery of a  
18 public-private agreement between the public agency and private  
19 entity and completion of the civic build, beginning on July 1,  
20 2023, of the remainder of the moneys received by the Department  
21 under the Use Tax Act, the Service Use Tax Act, the Service  
22 Occupation Tax Act, and this Act, the Department shall deposit  
23 the following specified deposits in the aggregate from  
24 collections under the Use Tax Act, the Service Use Tax Act, the  
25 Service Occupation Tax Act, and the Retailers' Occupation Tax  
26 Act, as required under Section 8.25g of the State Finance Act

1 for distribution consistent with the Public-Private  
 2 Partnership for Civic and Transit Infrastructure Project Act.  
 3 The moneys received by the Department pursuant to this Act and  
 4 required to be deposited into the Civic and Transit  
 5 Infrastructure Fund are subject to the pledge, claim and charge  
 6 set forth in Section 25-55 of the Public-Private Partnership  
 7 for Civic and Transit Infrastructure Project Act. As used in  
 8 this paragraph, "civic build", "private entity",  
 9 "public-private agreement", and "public agency" have the  
 10 meanings provided in Section 25-10 of the Public-Private  
 11 Partnership for Civic and Transit Infrastructure Project Act.

12	Fiscal Year.....	Total Deposit
13	2024 .....	\$200,000,000
14	2025 .....	\$206,000,000
15	2026 .....	\$212,200,000
16	2027 .....	\$218,500,000
17	2028 .....	\$225,100,000
18	2029 .....	\$288,700,000
19	2030 .....	\$298,900,000
20	2031 .....	\$309,300,000
21	2032 .....	\$320,100,000
22	2033 .....	\$331,200,000
23	2034 .....	\$341,200,000
24	2035 .....	\$351,400,000
25	2036 .....	\$361,900,000
26	2037 .....	\$372,800,000

1	2038	.....	\$384,000,000
2	2039	.....	\$395,500,000
3	2040	.....	\$407,400,000
4	2041	.....	\$419,600,000
5	2042	.....	\$432,200,000
6	2043	.....	\$445,100,000

7           Beginning July 1, 2021 and until July 1, 2022, subject to  
8 the payment of amounts into the County and Mass Transit  
9 District Fund, the Local Government Tax Fund, the Build  
10 Illinois Fund, the McCormick Place Expansion Project Fund, the  
11 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
12 and the Tax Compliance and Administration Fund as provided in  
13 this Section, the Department shall pay each month into the Road  
14 Fund the amount estimated to represent 16% of the net revenue  
15 realized from the taxes imposed on motor fuel and gasohol.  
16 Beginning July 1, 2022 and until July 1, 2023, subject to the  
17 payment of amounts into the County and Mass Transit District  
18 Fund, the Local Government Tax Fund, the Build Illinois Fund,  
19 the McCormick Place Expansion Project Fund, the Illinois Tax  
20 Increment Fund, the Energy Infrastructure Fund, and the Tax  
21 Compliance and Administration Fund as provided in this Section,  
22 the Department shall pay each month into the Road Fund the  
23 amount estimated to represent 32% of the net revenue realized  
24 from the taxes imposed on motor fuel and gasohol. Beginning  
25 July 1, 2023 and until July 1, 2024, subject to the payment of  
26 amounts into the County and Mass Transit District Fund, the

1 Local Government Tax Fund, the Build Illinois Fund, the  
2 McCormick Place Expansion Project Fund, the Illinois Tax  
3 Increment Fund, the Energy Infrastructure Fund, and the Tax  
4 Compliance and Administration Fund as provided in this Section,  
5 the Department shall pay each month into the Road Fund the  
6 amount estimated to represent 48% of the net revenue realized  
7 from the taxes imposed on motor fuel and gasohol. Beginning  
8 July 1, 2024 and until July 1, 2025, subject to the payment of  
9 amounts into the County and Mass Transit District Fund, the  
10 Local Government Tax Fund, the Build Illinois Fund, the  
11 McCormick Place Expansion Project Fund, the Illinois Tax  
12 Increment Fund, the Energy Infrastructure Fund, and the Tax  
13 Compliance and Administration Fund as provided in this Section,  
14 the Department shall pay each month into the Road Fund the  
15 amount estimated to represent 64% of the net revenue realized  
16 from the taxes imposed on motor fuel and gasohol. Beginning on  
17 July 1, 2025, subject to the payment of amounts into the County  
18 and Mass Transit District Fund, the Local Government Tax Fund,  
19 the Build Illinois Fund, the McCormick Place Expansion Project  
20 Fund, the Illinois Tax Increment Fund, the Energy  
21 Infrastructure Fund, and the Tax Compliance and Administration  
22 Fund as provided in this Section, the Department shall pay each  
23 month into the Road Fund the amount estimated to represent 80%  
24 of the net revenue realized from the taxes imposed on motor  
25 fuel and gasohol. As used in this paragraph "motor fuel" has  
26 the meaning given to that term in Section 1.1 of the Motor Fuel

1 Tax Act, and "gasohol" has the meaning given to that term in  
2 Section 3-40 of the Use Tax Act.

3 Of the remainder of the moneys received by the Department  
4 pursuant to this Act, 75% thereof shall be paid into the State  
5 Treasury and 25% shall be reserved in a special account and  
6 used only for the transfer to the Common School Fund as part of  
7 the monthly transfer from the General Revenue Fund in  
8 accordance with Section 8a of the State Finance Act.

9 The Department may, upon separate written notice to a  
10 taxpayer, require the taxpayer to prepare and file with the  
11 Department on a form prescribed by the Department within not  
12 less than 60 days after receipt of the notice an annual  
13 information return for the tax year specified in the notice.  
14 Such annual return to the Department shall include a statement  
15 of gross receipts as shown by the retailer's last Federal  
16 income tax return. If the total receipts of the business as  
17 reported in the Federal income tax return do not agree with the  
18 gross receipts reported to the Department of Revenue for the  
19 same period, the retailer shall attach to his annual return a  
20 schedule showing a reconciliation of the 2 amounts and the  
21 reasons for the difference. The retailer's annual return to the  
22 Department shall also disclose the cost of goods sold by the  
23 retailer during the year covered by such return, opening and  
24 closing inventories of such goods for such year, costs of goods  
25 used from stock or taken from stock and given away by the  
26 retailer during such year, payroll information of the

1 retailer's business during such year and any additional  
2 reasonable information which the Department deems would be  
3 helpful in determining the accuracy of the monthly, quarterly  
4 or annual returns filed by such retailer as provided for in  
5 this Section.

6 If the annual information return required by this Section  
7 is not filed when and as required, the taxpayer shall be liable  
8 as follows:

9 (i) Until January 1, 1994, the taxpayer shall be liable  
10 for a penalty equal to 1/6 of 1% of the tax due from such  
11 taxpayer under this Act during the period to be covered by  
12 the annual return for each month or fraction of a month  
13 until such return is filed as required, the penalty to be  
14 assessed and collected in the same manner as any other  
15 penalty provided for in this Act.

16 (ii) On and after January 1, 1994, the taxpayer shall  
17 be liable for a penalty as described in Section 3-4 of the  
18 Uniform Penalty and Interest Act.

19 The chief executive officer, proprietor, owner or highest  
20 ranking manager shall sign the annual return to certify the  
21 accuracy of the information contained therein. Any person who  
22 willfully signs the annual return containing false or  
23 inaccurate information shall be guilty of perjury and punished  
24 accordingly. The annual return form prescribed by the  
25 Department shall include a warning that the person signing the  
26 return may be liable for perjury.

1           The provisions of this Section concerning the filing of an  
2 annual information return do not apply to a retailer who is not  
3 required to file an income tax return with the United States  
4 Government.

5           As soon as possible after the first day of each month, upon  
6 certification of the Department of Revenue, the Comptroller  
7 shall order transferred and the Treasurer shall transfer from  
8 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
9 equal to 1.7% of 80% of the net revenue realized under this Act  
10 for the second preceding month. Beginning April 1, 2000, this  
11 transfer is no longer required and shall not be made.

12           Net revenue realized for a month shall be the revenue  
13 collected by the State pursuant to this Act, less the amount  
14 paid out during that month as refunds to taxpayers for  
15 overpayment of liability.

16           For greater simplicity of administration, manufacturers,  
17 importers and wholesalers whose products are sold at retail in  
18 Illinois by numerous retailers, and who wish to do so, may  
19 assume the responsibility for accounting and paying to the  
20 Department all tax accruing under this Act with respect to such  
21 sales, if the retailers who are affected do not make written  
22 objection to the Department to this arrangement.

23           Any person who promotes, organizes, provides retail  
24 selling space for concessionaires or other types of sellers at  
25 the Illinois State Fair, DuQuoin State Fair, county fairs,  
26 local fairs, art shows, flea markets and similar exhibitions or

1 events, including any transient merchant as defined by Section  
2 of the Transient Merchant Act of 1987, is required to file a  
3 report with the Department providing the name of the merchant's  
4 business, the name of the person or persons engaged in  
5 merchant's business, the permanent address and Illinois  
6 Retailers Occupation Tax Registration Number of the merchant,  
7 the dates and location of the event and other reasonable  
8 information that the Department may require. The report must be  
9 filed not later than the 20th day of the month next following  
10 the month during which the event with retail sales was held.  
11 Any person who fails to file a report required by this Section  
12 commits a business offense and is subject to a fine not to  
13 exceed \$250.

14 Any person engaged in the business of selling tangible  
15 personal property at retail as a concessionaire or other type  
16 of seller at the Illinois State Fair, county fairs, art shows,  
17 flea markets and similar exhibitions or events, or any  
18 transient merchants, as defined by Section 2 of the Transient  
19 Merchant Act of 1987, may be required to make a daily report of  
20 the amount of such sales to the Department and to make a daily  
21 payment of the full amount of tax due. The Department shall  
22 impose this requirement when it finds that there is a  
23 significant risk of loss of revenue to the State at such an  
24 exhibition or event. Such a finding shall be based on evidence  
25 that a substantial number of concessionaires or other sellers  
26 who are not residents of Illinois will be engaging in the



1 business of selling tangible personal property at retail at the  
2 exhibition or event, or other evidence of a significant risk of  
3 loss of revenue to the State. The Department shall notify  
4 concessionaires and other sellers affected by the imposition of  
5 this requirement. In the absence of notification by the  
6 Department, the concessionaires and other sellers shall file  
7 their returns as otherwise required in this Section.

8 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
9 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
10 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section  
11 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
12 6-28-19; 101-604, eff. 12-13-19.)

13 Section 95. No acceleration or delay. Where this Act makes  
14 changes in a statute that is represented in this Act by text  
15 that is not yet or no longer in effect (for example, a Section  
16 represented by multiple versions), the use of that text does  
17 not accelerate or delay the taking effect of (i) the changes  
18 made by this Act or (ii) provisions derived from any other  
19 Public Act.

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