



Sen. Chapin Rose

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10100SB1556sam001

LRB101 10446 HLH 57415 a

1 AMENDMENT TO SENATE BILL 1556

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1556 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Use Tax Act is amended by changing Section  
5 9 as follows:

6 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
8 and trailers that are required to be registered with an agency  
9 of this State, each retailer required or authorized to collect  
10 the tax imposed by this Act shall pay to the Department the  
11 amount of such tax (except as otherwise provided) at the time  
12 when he is required to file his return for the period during  
13 which such tax was collected, less a discount of 2.1% prior to  
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
15 per calendar year, whichever is greater, which is allowed to  
16 reimburse the retailer for expenses incurred in collecting the

1 tax, keeping records, preparing and filing returns, remitting  
2 the tax and supplying data to the Department on request. In the  
3 case of retailers who report and pay the tax on a transaction  
4 by transaction basis, as provided in this Section, such  
5 discount shall be taken with each such tax remittance instead  
6 of when such retailer files his periodic return. The discount  
7 allowed under this Section is allowed only for returns that are  
8 filed in the manner required by this Act. The Department may  
9 disallow the discount for retailers whose certificate of  
10 registration is revoked at the time the return is filed, but  
11 only if the Department's decision to revoke the certificate of  
12 registration has become final. A retailer need not remit that  
13 part of any tax collected by him to the extent that he is  
14 required to remit and does remit the tax imposed by the  
15 Retailers' Occupation Tax Act, with respect to the sale of the  
16 same property.

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

1           Except as provided in this Section, on or before the  
2           twentieth day of each calendar month, such retailer shall file  
3           a return for the preceding calendar month. Such return shall be  
4           filed on forms prescribed by the Department and shall furnish  
5           such information as the Department may reasonably require. On  
6           and after January 1, 2018, except for returns for motor  
7           vehicles, watercraft, aircraft, and trailers that are required  
8           to be registered with an agency of this State, with respect to  
9           retailers whose annual gross receipts average \$20,000 or more,  
10          all returns required to be filed pursuant to this Act shall be  
11          filed electronically. Retailers who demonstrate that they do  
12          not have access to the Internet or demonstrate hardship in  
13          filing electronically may petition the Department to waive the  
14          electronic filing requirement.

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

22                 1. The name of the seller;

23                 2. The address of the principal place of business from  
24                 which he engages in the business of selling tangible  
25                 personal property at retail in this State;

26                 3. The total amount of taxable receipts received by him

1 during the preceding calendar month from sales of tangible  
2 personal property by him during such preceding calendar  
3 month, including receipts from charge and time sales, but  
4 less all deductions allowed by law;

5 4. The amount of credit provided in Section 2d of this  
6 Act;

7 5. The amount of tax due;

8 5-5. The signature of the taxpayer; and

9 6. Such other reasonable information as the Department  
10 may require.

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

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

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

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

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

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

26 The Department shall adopt such rules as are necessary to

1 effectuate a program of electronic funds transfer and the  
2 requirements of this Section.

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

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

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



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

19 If any such payment provided for in this Section exceeds  
20 the taxpayer's liabilities under this Act, the Retailers'  
21 Occupation Tax Act, the Service Occupation Tax Act and the  
22 Service Use Tax Act, as shown by an original monthly return,  
23 the Department shall issue to the taxpayer a credit memorandum  
24 no later than 30 days after the date of payment, which  
25 memorandum may be submitted by the taxpayer to the Department  
26 in payment of tax liability subsequently to be remitted by the

1 taxpayer to the Department or be assigned by the taxpayer to a  
2 similar taxpayer under this Act, the Retailers' Occupation Tax  
3 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
4 in accordance with reasonable rules and regulations to be  
5 prescribed by the Department, except that if such excess  
6 payment is shown on an original monthly return and is made  
7 after December 31, 1986, no credit memorandum shall be issued,  
8 unless requested by the taxpayer. If no such request is made,  
9 the taxpayer may credit such excess payment against tax  
10 liability subsequently to be remitted by the taxpayer to the  
11 Department under this Act, the Retailers' Occupation Tax Act,  
12 the Service Occupation Tax Act or the Service Use Tax Act, in  
13 accordance with reasonable rules and regulations prescribed by  
14 the Department. If the Department subsequently determines that  
15 all or any part of the credit taken was not actually due to the  
16 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall  
17 be reduced by 2.1% or 1.75% of the difference between the  
18 credit taken and that actually due, and the taxpayer shall be  
19 liable for penalties and interest on such difference.

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

1 year; with the return for July, August and September of a given  
2 year being due by October 20 of such year, and with the return  
3 for October, November and December of a given year being due by  
4 January 20 of the following year.

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

11 Such quarter annual and annual returns, as to form and  
12 substance, shall be subject to the same requirements as monthly  
13 returns.

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

21 In addition, with respect to motor vehicles, watercraft,  
22 aircraft, and trailers that are required to be registered with  
23 an agency of this State, except as otherwise provided in this  
24 Section, every retailer selling this kind of tangible personal  
25 property shall file, with the Department, upon a form to be  
26 prescribed and supplied by the Department, a separate return

1 for each such item of tangible personal property which the  
2 retailer sells, except that if, in the same transaction, (i) a  
3 retailer of aircraft, watercraft, motor vehicles or trailers  
4 transfers more than one aircraft, watercraft, motor vehicle or  
5 trailer to another aircraft, watercraft, motor vehicle or  
6 trailer retailer for the purpose of resale or (ii) a retailer  
7 of aircraft, watercraft, motor vehicles, or trailers transfers  
8 more than one aircraft, watercraft, motor vehicle, or trailer  
9 to a purchaser for use as a qualifying rolling stock as  
10 provided in Section 3-55 of this Act, then that seller may  
11 report the transfer of all the aircraft, watercraft, motor  
12 vehicles or trailers involved in that transaction to the  
13 Department on the same uniform invoice-transaction reporting  
14 return form. For purposes of this Section, "watercraft" means a  
15 Class 2, Class 3, or Class 4 watercraft as defined in Section  
16 3-2 of the Boat Registration and Safety Act, a personal  
17 watercraft, or any boat equipped with an inboard motor.

18 In addition, with respect to motor vehicles, watercraft,  
19 aircraft, and trailers that are required to be registered with  
20 an agency of this State, every person who is engaged in the  
21 business of leasing or renting such items and who, in  
22 connection with such business, sells any such item to a  
23 retailer for the purpose of resale is, notwithstanding any  
24 other provision of this Section to the contrary, authorized to  
25 meet the return-filing requirement of this Act by reporting the  
26 transfer of all the aircraft, watercraft, motor vehicles, or

1 trailers transferred for resale during a month to the  
2 Department on the same uniform invoice-transaction reporting  
3 return form on or before the 20th of the month following the  
4 month in which the transfer takes place. Notwithstanding any  
5 other provision of this Act to the contrary, all returns filed  
6 under this paragraph must be filed by electronic means in the  
7 manner and form as required by the Department.

8 The transaction reporting return in the case of motor  
9 vehicles or trailers that are required to be registered with an  
10 agency of this State, shall be the same document as the Uniform  
11 Invoice referred to in Section 5-402 of the Illinois Vehicle  
12 Code and must show the name and address of the seller; the name  
13 and address of the purchaser; the amount of the selling price  
14 including the amount allowed by the retailer for traded-in  
15 property, if any; the amount allowed by the retailer for the  
16 traded-in tangible personal property, if any, to the extent to  
17 which Section 2 of this Act allows an exemption for the value  
18 of traded-in property; the balance payable after deducting such  
19 trade-in allowance from the total selling price; the amount of  
20 tax due from the retailer with respect to such transaction; the  
21 amount of tax collected from the purchaser by the retailer on  
22 such transaction (or satisfactory evidence that such tax is not  
23 due in that particular instance, if that is claimed to be the  
24 fact); the place and date of the sale; a sufficient  
25 identification of the property sold; such other information as  
26 is required in Section 5-402 of the Illinois Vehicle Code, and

1 such other information as the Department may reasonably  
2 require.

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

19 Such transaction reporting return shall be filed not later  
20 than 20 days after the date of delivery of the item that is  
21 being sold, but may be filed by the retailer at any time sooner  
22 than that if he chooses to do so. The transaction reporting  
23 return and tax remittance or proof of exemption from the tax  
24 that is imposed by this Act may be transmitted to the  
25 Department by way of the State agency with which, or State  
26 officer with whom, the tangible personal property must be

1 titled or registered (if titling or registration is required)  
2 if the Department and such agency or State officer determine  
3 that this procedure will expedite the processing of  
4 applications for title or registration.

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

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

26 If the user who would otherwise pay tax to the retailer

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

18 Where a retailer collects the tax with respect to the  
19 selling price of tangible personal property which he sells and  
20 the purchaser thereafter returns such tangible personal  
21 property and the retailer refunds the selling price thereof to  
22 the purchaser, such retailer shall also refund, to the  
23 purchaser, the tax so collected from the purchaser. When filing  
24 his return for the period in which he refunds such tax to the  
25 purchaser, the retailer may deduct the amount of the tax so  
26 refunded by him to the purchaser from any other use tax which



1 such retailer may be required to pay or remit to the  
2 Department, as shown by such return, if the amount of the tax  
3 to be deducted was previously remitted to the Department by  
4 such retailer. If the retailer has not previously remitted the  
5 amount of such tax to the Department, he is entitled to no  
6 deduction under this Act upon refunding such tax to the  
7 purchaser.

8 Any retailer filing a return under this Section shall also  
9 include (for the purpose of paying tax thereon) the total tax  
10 covered by such return upon the selling price of tangible  
11 personal property purchased by him at retail from a retailer,  
12 but as to which the tax imposed by this Act was not collected  
13 from the retailer filing such return, and such retailer shall  
14 remit the amount of such tax to the Department when filing such  
15 return.

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

22 Where the retailer has more than one business registered  
23 with the Department under separate registration under this Act,  
24 such retailer may not file each return that is due as a single  
25 return covering all such registered businesses, but shall file  
26 separate returns for each such registered business.

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

6           Beginning January 1, 1990, each month the Department shall  
7 pay into the County and Mass Transit District Fund 4% of the  
8 net revenue realized for the preceding month from the 6.25%  
9 general rate on the selling price of tangible personal property  
10 which is purchased outside Illinois at retail from a retailer  
11 and which is titled or registered by an agency of this State's  
12 government.

13           Beginning January 1, 1990, each month the Department shall  
14 pay into the State and Local Sales Tax Reform Fund, a special  
15 fund in the State Treasury, 20% of the net revenue realized for  
16 the preceding month from the 6.25% general rate on the selling  
17 price of tangible personal property, other than tangible  
18 personal property which is purchased outside Illinois at retail  
19 from a retailer and which is titled or registered by an agency  
20 of this State's government.

21           Beginning August 1, 2000, each month the Department shall  
22 pay into the State and Local Sales Tax Reform Fund 100% of the  
23 net revenue realized for the preceding month from the 1.25%  
24 rate on the selling price of motor fuel and gasohol. Beginning  
25 September 1, 2010, each month the Department shall pay into the  
26 State and Local Sales Tax Reform Fund 100% of the net revenue

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

3 Beginning January 1, 1990, each month the Department shall  
4 pay into the Local Government Tax Fund 16% of the net revenue  
5 realized for the preceding month from the 6.25% general rate on  
6 the selling price of tangible personal property which is  
7 purchased outside Illinois at retail from a retailer and which  
8 is titled or registered by an agency of this State's  
9 government.

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

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

26 Beginning on January 1, 2020, each month the Department

1 shall pay into the Fire Prevention Fund 50% of the net revenue  
2 realized for the preceding month from the tax imposed on the  
3 selling price of D.O.T. Class C common fireworks.

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

19       Beginning July 1, 2015, of the remainder of the moneys  
20 received by the Department under this Act, the Service Use Tax  
21 Act, the Service Occupation Tax Act, and the Retailers'  
22 Occupation Tax Act, each month the Department shall deposit  
23 \$500,000 into the State Crime Laboratory Fund.

24       Of the remainder of the moneys received by the Department  
25 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
26 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

1 and after July 1, 1989, 3.8% thereof shall be paid into the  
2 Build Illinois Fund; provided, however, that if in any fiscal  
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
4 may be, of the moneys received by the Department and required  
5 to be paid into the Build Illinois Fund pursuant to Section 3  
6 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
7 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
8 Service Occupation Tax Act, such Acts being hereinafter called  
9 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
10 may be, of moneys being hereinafter called the "Tax Act  
11 Amount", and (2) the amount transferred to the Build Illinois  
12 Fund from the State and Local Sales Tax Reform Fund shall be  
13 less than the Annual Specified Amount (as defined in Section 3  
14 of the Retailers' Occupation Tax Act), an amount equal to the  
15 difference shall be immediately paid into the Build Illinois  
16 Fund from other moneys received by the Department pursuant to  
17 the Tax Acts; and further provided, that if on the last  
18 business day of any month the sum of (1) the Tax Act Amount  
19 required to be deposited into the Build Illinois Bond Account  
20 in the Build Illinois Fund during such month and (2) the amount  
21 transferred during such month to the Build Illinois Fund from  
22 the State and Local Sales Tax Reform Fund shall have been less  
23 than 1/12 of the Annual Specified Amount, an amount equal to  
24 the difference shall be immediately paid into the Build  
25 Illinois Fund from other moneys received by the Department  
26 pursuant to the Tax Acts; and, further provided, that in no

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

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	246,000,000



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

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

20                   Beginning July 20, 1993 and in each month of each fiscal  
21                   year thereafter, one-eighth of the amount requested in the  
22                   certificate of the Chairman of the Metropolitan Pier and  
23                   Exposition Authority for that fiscal year, less the amount  
24                   deposited into the McCormick Place Expansion Project Fund by  
25                   the State Treasurer in the respective month under subsection  
26                   (g) of Section 13 of the Metropolitan Pier and Exposition

1 Authority Act, plus cumulative deficiencies in the deposits  
2 required under this Section for previous months and years,  
3 shall be deposited into the McCormick Place Expansion Project  
4 Fund, until the full amount requested for the fiscal year, but  
5 not in excess of the amount specified above as "Total Deposit",  
6 has been deposited.

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

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

1 Civil Administrative Code of Illinois.

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

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

1 required to be so paid under Section 2-3 of the Downstate  
2 Public Transportation 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 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, manufacturers,  
21 importers and wholesalers whose products are sold at retail in  
22 Illinois by numerous retailers, and who wish to do so, may  
23 assume the responsibility for accounting and paying to the  
24 Department all tax accruing under this Act with respect to such  
25 sales, if the retailers who are affected do not make written  
26 objection to the Department to this arrangement.

1 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
2 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.  
3 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

4 Section 10. The Service Use Tax Act is amended by changing  
5 Section 9 as follows:

6 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

7 Sec. 9. Each serviceman required or authorized to collect  
8 the tax herein imposed shall pay to the Department the amount  
9 of such tax (except as otherwise provided) at the time when he  
10 is required to file his return for the period during which such  
11 tax was collected, less a discount of 2.1% prior to January 1,  
12 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
13 year, whichever is greater, which is allowed to reimburse the  
14 serviceman for expenses incurred in collecting the tax, keeping  
15 records, preparing and filing returns, remitting the tax and  
16 supplying data to the Department on request. The discount  
17 allowed under this Section is allowed only for returns that are  
18 filed in the manner required by this Act. The Department may  
19 disallow the discount for servicemen whose certificate of  
20 registration is revoked at the time the return is filed, but  
21 only if the Department's decision to revoke the certificate of  
22 registration has become final. A serviceman need not remit that  
23 part of any tax collected by him to the extent that he is  
24 required to pay and does pay the tax imposed by the Service

1 Occupation Tax Act with respect to his sale of service  
2 involving the incidental transfer by him of the same property.

3 Except as provided hereinafter in this Section, on or  
4 before the twentieth day of each calendar month, such  
5 serviceman shall file a return for the preceding calendar month  
6 in accordance with reasonable Rules and Regulations to be  
7 promulgated by the Department. Such return shall be filed on a  
8 form prescribed by the Department and shall contain such  
9 information as the Department may reasonably require. On and  
10 after January 1, 2018, with respect to servicemen whose annual  
11 gross receipts average \$20,000 or more, all returns required to  
12 be filed pursuant to this Act shall be filed electronically.  
13 Servicemen who demonstrate that they do not have access to the  
14 Internet or demonstrate hardship in filing electronically may  
15 petition the Department to waive the electronic filing  
16 requirement.

17 The Department may require returns to be filed on a  
18 quarterly basis. If so required, a return for each calendar  
19 quarter shall be filed on or before the twentieth day of the  
20 calendar month following the end of such calendar quarter. The  
21 taxpayer shall also file a return with the Department for each  
22 of the first two months of each calendar quarter, on or before  
23 the twentieth day of the following calendar month, stating:

- 24 1. The name of the seller;
- 25 2. The address of the principal place of business from  
26 which he engages in business as a serviceman in this State;

1           3. The total amount of taxable receipts received by him  
2           during the preceding calendar month, including receipts  
3           from charge and time sales, but less all deductions allowed  
4           by law;

5           4. The amount of credit provided in Section 2d of this  
6           Act;

7           5. The amount of tax due;

8           5-5. The signature of the taxpayer; and

9           6. Such other reasonable information as the Department  
10          may require.

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

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

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

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

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

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

26 The Department shall adopt such rules as are necessary to



1 effectuate a program of electronic funds transfer and the  
2 requirements of this Section.

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

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

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

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

1 this Act, such serviceman shall file a final return under this  
2 Act with the Department not more than 1 month after  
3 discontinuing such business.

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

21 Any serviceman filing a return hereunder shall also include  
22 the total tax upon the selling price of tangible personal  
23 property purchased for use by him as an incident to a sale of  
24 service, and such serviceman shall remit the amount of such tax  
25 to the Department when filing such 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 servicemen, who are required to file  
3 returns hereunder and also under the Service Occupation Tax  
4 Act, to furnish all the return information required by both  
5 Acts on the one form.

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

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

15 Beginning January 1, 1990, each month the Department shall  
16 pay into the State and Local Sales Tax Reform Fund 20% of the  
17 net revenue realized for the preceding month from the 6.25%  
18 general rate on transfers of tangible personal property, other  
19 than tangible personal property which is purchased outside  
20 Illinois at retail from a retailer and which is titled or  
21 registered by an agency of this State's government.

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

26 Beginning October 1, 2009, each month the Department shall

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

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

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

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

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

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

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

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

20 Subject to payment of amounts into the Build Illinois Fund  
21 and the McCormick Place Expansion Project Fund pursuant to the  
22 preceding paragraphs or in any amendments thereto hereafter  
23 enacted, beginning with the receipt of the first report of  
24 taxes paid by an eligible business and continuing for a 25-year  
25 period, the Department shall each month pay into the Energy  
26 Infrastructure Fund 80% of the net revenue realized from the

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

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

26 Beginning on January 1, 2020, each month the Department

1 shall pay into the Fire Prevention Fund 50% of the net revenue  
2 realized for the preceding month from the tax imposed on the  
3 selling price of D.O.T. Class C common fireworks.

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

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

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

26 Net revenue realized for a month shall be the revenue

1 collected by the State pursuant to this Act, less the amount  
2 paid out during that month as refunds to taxpayers for  
3 overpayment of liability.

4 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
5 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.  
6 8-14-18; 100-1171, eff. 1-4-19.)

7 Section 15. The Service Occupation Tax Act is amended by  
8 changing Section 9 as follows:

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

10 Sec. 9. Each serviceman required or authorized to collect  
11 the tax herein imposed shall pay to the Department the amount  
12 of such tax at the time when he is required to file his return  
13 for the period during which such tax was collectible, less a  
14 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
15 after January 1, 1990, or \$5 per calendar year, whichever is  
16 greater, which is allowed to reimburse the serviceman for  
17 expenses incurred in collecting the tax, keeping records,  
18 preparing and filing returns, remitting the tax and supplying  
19 data to the Department on request. The discount allowed under  
20 this Section is allowed only for returns that are filed in the  
21 manner required by this Act. The Department may disallow the  
22 discount for servicemen whose certificate of registration is  
23 revoked at the time the return is filed, but only if the  
24 Department's decision to revoke the certificate of

1 registration has become final.

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

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

24 The Department may require returns to be filed on a  
25 quarterly basis. If so required, a return for each calendar  
26 quarter shall be filed on or before the twentieth day of the

1 calendar month following the end of such calendar quarter. The  
2 taxpayer shall also file a return with the Department for each  
3 of the first two months of each calendar quarter, on or before  
4 the twentieth day of the following calendar month, stating:

5 1. The name of the seller;

6 2. The address of the principal place of business from  
7 which he engages in business as a serviceman in this State;

8 3. The total amount of taxable receipts received by him  
9 during the preceding calendar month, including receipts  
10 from charge and time sales, but less all deductions allowed  
11 by law;

12 4. The amount of credit provided in Section 2d of this  
13 Act;

14 5. The amount of tax due;

15 5-5. The signature of the taxpayer; and

16 6. Such other reasonable information as the Department  
17 may require.

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

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

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

17 If the serviceman's average monthly tax liability to the  
18 Department does not exceed \$200, the Department may authorize  
19 his returns to be filed on a quarter annual basis, with the  
20 return for January, February and March of a given year being  
21 due by April 20 of such year; with the return for April, May  
22 and June of a given year being due by July 20 of such year; with  
23 the return for July, August and September of a given year being  
24 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's average monthly tax liability to the  
2 Department does not exceed \$50, the Department may authorize  
3 his returns to be filed on an annual basis, with the return for  
4 a given year being due by January 20 of the following year.

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

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

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

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

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

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

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

26 The Department shall adopt such rules as are necessary to

1 effectuate a program of electronic funds transfer and the  
2 requirements of this Section.

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

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

1           Where the serviceman has more than one business registered  
2 with the Department under separate registrations hereunder,  
3 such serviceman shall file separate returns for each registered  
4 business.

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

8           Beginning January 1, 1990, each month the Department shall  
9 pay into the County and Mass Transit District Fund 4% of the  
10 revenue realized for the preceding month from the 6.25% general  
11 rate.

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

16           Beginning January 1, 1990, each month the Department shall  
17 pay into the Local Government Tax Fund 16% of the revenue  
18 realized for the preceding month from the 6.25% general rate on  
19 transfers of tangible personal property.

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

24           Beginning October 1, 2009, each month the Department shall  
25 pay into the Capital Projects Fund an amount that is equal to  
26 an amount estimated by the Department to represent 80% of the

1 net revenue realized for the preceding month from the sale of  
2 candy, grooming and hygiene products, and soft drinks that had  
3 been taxed at a rate of 1% prior to September 1, 2009 but that  
4 are now taxed at 6.25%.

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

20 Beginning July 1, 2015, of the remainder of the moneys  
21 received by the Department under the Use Tax Act, the Service  
22 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,  
23 each month the Department shall deposit \$500,000 into the State  
24 Crime Laboratory Fund.

25 Beginning on January 1, 2020, each month the Department  
26 shall pay into the Fire Prevention Fund 50% of the net revenue

1 realized for the preceding month from the tax imposed on the  
2 selling price of D.O.T. Class C common fireworks.

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

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

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

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



1 Expansion Project Fund in the specified fiscal years.

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

1	2016	189,000,000
2	2017	199,000,000
3	2018	210,000,000
4	2019	221,000,000
5	2020	233,000,000
6	2021	246,000,000
7	2022	260,000,000
8	2023	275,000,000
9	2024	275,000,000
10	2025	275,000,000
11	2026	279,000,000
12	2027	292,000,000
13	2028	307,000,000
14	2029	322,000,000
15	2030	338,000,000
16	2031	350,000,000
17	2032	350,000,000

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

26                   Beginning July 20, 1993 and in each month of each fiscal

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

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

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

1 schedule showing a reconciliation of the 2 amounts and the  
2 reasons for the difference. The taxpayer's annual return to the  
3 Department shall also disclose the cost of goods sold by the  
4 taxpayer during the year covered by such return, opening and  
5 closing inventories of such goods for such year, cost of goods  
6 used from stock or taken from stock and given away by the  
7 taxpayer during such year, pay roll information of the  
8 taxpayer's business during such year and any additional  
9 reasonable information which the Department deems would be  
10 helpful in determining the accuracy of the monthly, quarterly  
11 or annual returns filed by such taxpayer as hereinbefore  
12 provided for in this Section.

13 If the annual information return required by this Section  
14 is not filed when and as required, the taxpayer shall be liable  
15 as follows:

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

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

26 The chief executive officer, proprietor, owner or highest

1 ranking manager shall sign the annual return to certify the  
2 accuracy of the information contained therein. Any person who  
3 willfully signs the annual return containing false or  
4 inaccurate information shall be guilty of perjury and punished  
5 accordingly. The annual return form prescribed by the  
6 Department shall include a warning that the person signing the  
7 return may be liable for perjury.

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

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

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

23 For greater simplicity of administration, it shall be  
24 permissible for manufacturers, importers and wholesalers whose  
25 products are sold by numerous servicemen in Illinois, and who  
26 wish to do so, to assume the responsibility for accounting and

1 paying to the Department all tax accruing under this Act with  
2 respect to such sales, if the servicemen who are affected do  
3 not make written objection to the Department to this  
4 arrangement.

5 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
6 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.  
7 8-14-18; 100-1171, eff. 1-4-19.)

8 Section 20. The Retailers' Occupation Tax Act is amended by  
9 changing Section 3 as follows:

10 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

16 1. The name of the seller;

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

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



1 furnished, by him during such preceding calendar month or  
2 quarter;

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

8 5. Deductions allowed by law;

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

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

14 8. The amount of tax due;

15 9. The signature of the taxpayer; and

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

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

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

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

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

1 satisfy any tax liability imposed under this Act, including any  
2 audit liability.

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

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

24 Beginning on October 1, 2003, any person who is not a  
25 licensed distributor, importing distributor, or manufacturer,  
26 as defined in the Liquor Control Act of 1934, but is engaged in

1 the business of selling, at retail, alcoholic liquor shall file  
2 a statement with the Department of Revenue, in a format and at  
3 a time prescribed by the Department, showing the total amount  
4 paid for alcoholic liquor purchased during the preceding month  
5 and such other information as is reasonably required by the  
6 Department. The Department may adopt rules to require that this  
7 statement be filed in an electronic or telephonic format. Such  
8 rules may provide for exceptions from the filing requirements  
9 of this paragraph. For the purposes of this paragraph, the term  
10 "alcoholic liquor" shall have the meaning prescribed in the  
11 Liquor Control Act of 1934.

12 Beginning on October 1, 2003, every distributor, importing  
13 distributor, and manufacturer of alcoholic liquor as defined in  
14 the Liquor Control Act of 1934, shall file a statement with the  
15 Department of Revenue, no later than the 10th day of the month  
16 for the preceding month during which transactions occurred, by  
17 electronic means, showing the total amount of gross receipts  
18 from the sale of alcoholic liquor sold or distributed during  
19 the preceding month to purchasers; identifying the purchaser to  
20 whom it was sold or distributed; the purchaser's tax  
21 registration number; and such other information reasonably  
22 required by the Department. A distributor, importing  
23 distributor, or manufacturer of alcoholic liquor must  
24 personally deliver, mail, or provide by electronic means to  
25 each retailer listed on the monthly statement a report  
26 containing a cumulative total of that distributor's, importing

1 distributor's, or manufacturer's total sales of alcoholic  
2 liquor to that retailer no later than the 10th day of the month  
3 for the preceding month during which the transaction occurred.  
4 The distributor, importing distributor, or manufacturer shall  
5 notify the retailer as to the method by which the distributor,  
6 importing distributor, or manufacturer will provide the sales  
7 information. If the retailer is unable to receive the sales  
8 information by electronic means, the distributor, importing  
9 distributor, or manufacturer shall furnish the sales  
10 information by personal delivery or by mail. For purposes of  
11 this paragraph, the term "electronic means" includes, but is  
12 not limited to, the use of a secure Internet website, e-mail,  
13 or facsimile.

14 If a total amount of less than \$1 is payable, refundable or  
15 creditable, such amount shall be disregarded if it is less than  
16 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

21 Any taxpayer not required to make payments by electronic  
22 funds transfer may make payments by electronic funds transfer  
23 with the permission of the Department.

24 All taxpayers required to make payment by electronic funds  
25 transfer and any taxpayers authorized to voluntarily make  
26 payments by electronic funds transfer shall make those payments

1 in the manner authorized by the Department.

2 The Department shall adopt such rules as are necessary to  
3 effectuate a program of electronic funds transfer and the  
4 requirements of this Section.

5 Any amount which is required to be shown or reported on any  
6 return or other document under this Act shall, if such amount  
7 is not a whole-dollar amount, be increased to the nearest  
8 whole-dollar amount in any case where the fractional part of a  
9 dollar is 50 cents or more, and decreased to the nearest  
10 whole-dollar amount where the fractional part of a dollar is  
11 less than 50 cents.

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

23 If the retailer is otherwise required to file a monthly or  
24 quarterly return and if the retailer's average monthly tax  
25 liability with the Department does not exceed \$50, the  
26 Department may authorize his returns to be filed on an annual

1 basis, with the return for a given year being due by January 20  
2 of the following year.

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

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

13 Where the same person has more than one business registered  
14 with the Department under separate registrations under this  
15 Act, such person may not file each return that is due as a  
16 single return covering all such registered businesses, but  
17 shall file separate returns for each such registered business.

18 In addition, with respect to motor vehicles, watercraft,  
19 aircraft, and trailers that are required to be registered with  
20 an agency of this State, except as otherwise provided in this  
21 Section, every retailer selling this kind of tangible personal  
22 property shall file, with the Department, upon a form to be  
23 prescribed and supplied by the Department, a separate return  
24 for each such item of tangible personal property which the  
25 retailer sells, except that if, in the same transaction, (i) a  
26 retailer of aircraft, watercraft, motor vehicles or trailers



1 transfers more than one aircraft, watercraft, motor vehicle or  
2 trailer to another aircraft, watercraft, motor vehicle  
3 retailer or trailer retailer for the purpose of resale or (ii)  
4 a retailer of aircraft, watercraft, motor vehicles, or trailers  
5 transfers more than one aircraft, watercraft, motor vehicle, or  
6 trailer to a purchaser for use as a qualifying rolling stock as  
7 provided in Section 2-5 of this Act, then that seller may  
8 report the transfer of all aircraft, watercraft, motor vehicles  
9 or trailers involved in that transaction to the Department on  
10 the same uniform invoice-transaction reporting return form.  
11 For purposes of this Section, "watercraft" means a Class 2,  
12 Class 3, or Class 4 watercraft as defined in Section 3-2 of the  
13 Boat Registration and Safety Act, a personal watercraft, or any  
14 boat equipped with an inboard motor.

15 In addition, with respect to motor vehicles, watercraft,  
16 aircraft, and trailers that are required to be registered with  
17 an agency of this State, every person who is engaged in the  
18 business of leasing or renting such items and who, in  
19 connection with such business, sells any such item to a  
20 retailer for the purpose of resale is, notwithstanding any  
21 other provision of this Section to the contrary, authorized to  
22 meet the return-filing requirement of this Act by reporting the  
23 transfer of all the aircraft, watercraft, motor vehicles, or  
24 trailers transferred for resale during a month to the  
25 Department on the same uniform invoice-transaction reporting  
26 return form on or before the 20th of the month following the

1 month in which the transfer takes place. Notwithstanding any  
2 other provision of this Act to the contrary, all returns filed  
3 under this paragraph must be filed by electronic means in the  
4 manner and form as required by the Department.

5 Any retailer who sells only motor vehicles, watercraft,  
6 aircraft, or trailers that are required to be registered with  
7 an agency of this State, so that all retailers' occupation tax  
8 liability is required to be reported, and is reported, on such  
9 transaction reporting returns and who is not otherwise required  
10 to file monthly or quarterly returns, need not file monthly or  
11 quarterly returns. However, those retailers shall be required  
12 to file returns on an annual basis.

13 The transaction reporting return, in the case of motor  
14 vehicles or trailers that are required to be registered with an  
15 agency of this State, shall be the same document as the Uniform  
16 Invoice referred to in Section 5-402 of the Illinois Vehicle  
17 Code and must show the name and address of the seller; the name  
18 and address of the purchaser; the amount of the selling price  
19 including the amount allowed by the retailer for traded-in  
20 property, if any; the amount allowed by the retailer for the  
21 traded-in tangible personal property, if any, to the extent to  
22 which Section 1 of this Act allows an exemption for the value  
23 of traded-in property; the balance payable after deducting such  
24 trade-in allowance from the total selling price; the amount of  
25 tax due from the retailer with respect to such transaction; the  
26 amount of tax collected from the purchaser by the retailer on

1 such transaction (or satisfactory evidence that such tax is not  
2 due in that particular instance, if that is claimed to be the  
3 fact); the place and date of the sale; a sufficient  
4 identification of the property sold; such other information as  
5 is required in Section 5-402 of the Illinois Vehicle Code, and  
6 such other information as the Department may reasonably  
7 require.

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

24 Such transaction reporting return shall be filed not later  
25 than 20 days after the day of delivery of the item that is  
26 being sold, but may be filed by the retailer at any time sooner

1 than that if he chooses to do so. The transaction reporting  
2 return and tax remittance or proof of exemption from the  
3 Illinois use tax may be transmitted to the Department by way of  
4 the State agency with which, or State officer with whom the  
5 tangible personal property must be titled or registered (if  
6 titling or registration is required) if the Department and such  
7 agency or State officer determine that this procedure will  
8 expedite the processing of applications for title or  
9 registration.

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

23 No retailer's failure or refusal to remit tax under this  
24 Act precludes a user, who has paid the proper tax to the  
25 retailer, from obtaining his certificate of title or other  
26 evidence of title or registration (if titling or registration

1 is required) upon satisfying the Department that such user has  
2 paid the proper tax (if tax is due) to the retailer. The  
3 Department shall adopt appropriate rules to carry out the  
4 mandate of this paragraph.

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

23 Refunds made by the seller during the preceding return  
24 period to purchasers, on account of tangible personal property  
25 returned to the seller, shall be allowed as a deduction under  
26 subdivision 5 of his monthly or quarterly return, as the case

1 may be, in case the seller had theretofore included the  
2 receipts from the sale of such tangible personal property in a  
3 return filed by him and had paid the tax imposed by this Act  
4 with respect to such receipts.

5 Where the seller is a corporation, the return filed on  
6 behalf of such corporation shall be signed by the president,  
7 vice-president, secretary or treasurer or by the properly  
8 accredited agent of such corporation.

9 Where the seller is a limited liability company, the return  
10 filed on behalf of the limited liability company shall be  
11 signed by a manager, member, or properly accredited agent of  
12 the limited liability company.

13 Except as provided in this Section, the retailer filing the  
14 return under this Section shall, at the time of filing such  
15 return, pay to the Department the amount of tax imposed by this  
16 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
17 on and after January 1, 1990, or \$5 per calendar year,  
18 whichever is greater, which is allowed to reimburse the  
19 retailer for the expenses incurred in keeping records,  
20 preparing and filing returns, remitting the tax and supplying  
21 data to the Department on request. Any prepayment made pursuant  
22 to Section 2d of this Act shall be included in the amount on  
23 which such 2.1% or 1.75% discount is computed. In the case of  
24 retailers who report and pay the tax on a transaction by  
25 transaction basis, as provided in this Section, such discount  
26 shall be taken with each such tax remittance instead of when

1 such retailer files his periodic return. 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 retailers whose certificate of registration is  
5 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 Before October 1, 2000, if the taxpayer's average monthly  
9 tax liability to the Department under this Act, the Use Tax  
10 Act, the Service Occupation Tax Act, and the Service Use Tax  
11 Act, excluding any liability for prepaid sales tax to be  
12 remitted in accordance with Section 2d of this Act, was \$10,000  
13 or more during the preceding 4 complete calendar quarters, he  
14 shall file a return with the Department each month by the 20th  
15 day of the month next following the month during which such tax  
16 liability is incurred and shall make payments to the Department  
17 on or before the 7th, 15th, 22nd and last day of the month  
18 during which such liability is incurred. On and after October  
19 1, 2000, if the taxpayer's average monthly tax liability to the  
20 Department under this Act, the Use Tax Act, the Service  
21 Occupation Tax Act, and the Service Use Tax Act, excluding any  
22 liability for prepaid sales tax to be remitted in accordance  
23 with Section 2d of this Act, was \$20,000 or more during the  
24 preceding 4 complete calendar quarters, he shall file a return  
25 with the Department each month by the 20th day of the month  
26 next following the month during which such tax liability is

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



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

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

1 The Department shall make reasonable rules and regulations to  
2 govern the quarter monthly payment amount and quarter monthly  
3 payment dates for taxpayers who file on other than a calendar  
4 monthly basis.

5 The provisions of this paragraph apply before October 1,  
6 2001. Without regard to whether a taxpayer is required to make  
7 quarter monthly payments as specified above, any taxpayer who  
8 is required by Section 2d of this Act to collect and remit  
9 prepaid taxes and has collected prepaid taxes which average in  
10 excess of \$25,000 per month during the preceding 2 complete  
11 calendar quarters, shall file a return with the Department as  
12 required by Section 2f and shall make payments to the  
13 Department on or before the 7th, 15th, 22nd and last day of the  
14 month during which such liability is incurred. If the month  
15 during which such tax liability is incurred began prior to  
16 September 1, 1985 (the effective date of Public Act 84-221),  
17 each payment shall be in an amount not less than 22.5% of the  
18 taxpayer's actual liability under Section 2d. If the month  
19 during which such tax liability is incurred begins on or after  
20 January 1, 1986, each payment shall be in an amount equal to  
21 22.5% of the taxpayer's actual liability for the month or 27.5%  
22 of the taxpayer's liability for the same calendar month of the  
23 preceding calendar year. If the month during which such tax  
24 liability is incurred begins on or after January 1, 1987, each  
25 payment shall be in an amount equal to 22.5% of the taxpayer's  
26 actual liability for the month or 26.25% of the taxpayer's

1 liability for the same calendar month of the preceding year.  
2 The amount of such quarter monthly payments shall be credited  
3 against the final tax liability of the taxpayer's return for  
4 that month filed under this Section or Section 2f, as the case  
5 may be. Once applicable, the requirement of the making of  
6 quarter monthly payments to the Department pursuant to this  
7 paragraph shall continue until such taxpayer's average monthly  
8 prepaid tax collections during the preceding 2 complete  
9 calendar quarters is \$25,000 or less. If any such quarter  
10 monthly payment is not paid at the time or in the amount  
11 required, the taxpayer shall be liable for penalties and  
12 interest on such difference, except insofar as the taxpayer has  
13 previously made payments for that month in excess of the  
14 minimum payments previously due.

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

1 the same calendar month of the preceding year. The amount of  
2 the quarter monthly payments shall be credited against the  
3 final tax liability of the taxpayer's return for that month  
4 filed under this Section or Section 2f, as the case may be.  
5 Once applicable, the requirement of the making of quarter  
6 monthly payments to the Department pursuant to this paragraph  
7 shall continue until the taxpayer's average monthly prepaid tax  
8 collections during the preceding 4 complete calendar quarters  
9 (excluding the month of highest liability and the month of  
10 lowest liability) is less than \$19,000 or until such taxpayer's  
11 average monthly liability to the Department as computed for  
12 each calendar quarter of the 4 preceding complete calendar  
13 quarters is less than \$20,000. If any such quarter monthly  
14 payment is not paid at the time or in the amount required, the  
15 taxpayer shall be liable for penalties and interest on such  
16 difference, except insofar as the taxpayer has previously made  
17 payments for that month in excess of the minimum payments  
18 previously due.

19 If any payment provided for in this Section exceeds the  
20 taxpayer's liabilities under this Act, the Use Tax Act, the  
21 Service Occupation Tax Act and the Service Use Tax Act, as  
22 shown on an original monthly return, the Department shall, if  
23 requested by the taxpayer, issue to the taxpayer a credit  
24 memorandum no later than 30 days after the date of payment. The  
25 credit evidenced by such credit memorandum may be assigned by  
26 the taxpayer to a similar taxpayer under this Act, the Use Tax

1 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
2 in accordance with reasonable rules and regulations to be  
3 prescribed by the Department. If no such request is made, the  
4 taxpayer may credit such excess payment against tax liability  
5 subsequently to be remitted to the Department under this Act,  
6 the Use Tax Act, the Service Occupation Tax Act or the Service  
7 Use Tax Act, in accordance with reasonable rules and  
8 regulations prescribed by the Department. If the Department  
9 subsequently determined that all or any part of the credit  
10 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
11 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
12 of the difference between the credit taken and that actually  
13 due, and that taxpayer shall be liable for penalties and  
14 interest on such difference.

15 If a retailer of motor fuel is entitled to a credit under  
16 Section 2d of this Act which exceeds the taxpayer's liability  
17 to the Department under this Act for the month which the  
18 taxpayer is filing a return, the Department shall issue the  
19 taxpayer a credit memorandum for the excess.

20 Beginning January 1, 1990, each month the Department shall  
21 pay into the Local Government Tax Fund, a special fund in the  
22 State treasury which is hereby created, the net revenue  
23 realized for the preceding month from the 1% tax imposed under  
24 this Act.

25 Beginning January 1, 1990, each month the Department shall  
26 pay into the County and Mass Transit District Fund, a special

1 fund in the State treasury which is hereby created, 4% of the  
2 net revenue realized for the preceding month from the 6.25%  
3 general rate.

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

12 Beginning January 1, 1990, each month the Department shall  
13 pay into the Local Government Tax Fund 16% of the net revenue  
14 realized for the preceding month from the 6.25% general rate on  
15 the selling price of tangible personal property.

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

24 Beginning October 1, 2009, each month the Department shall  
25 pay into the Capital Projects Fund an amount that is equal to  
26 an amount estimated by the Department to represent 80% of the

1 net revenue realized for the preceding month from the sale of  
2 candy, grooming and hygiene products, and soft drinks that had  
3 been taxed at a rate of 1% prior to September 1, 2009 but that  
4 are now taxed at 6.25%.

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

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



1 paragraph.

2 Beginning July 1, 2015, of the remainder of the moneys  
3 received by the Department under the Use Tax Act, the Service  
4 Use Tax Act, the Service Occupation Tax Act, and this Act, each  
5 month the Department shall deposit \$500,000 into the State  
6 Crime Laboratory Fund.

7 Beginning on January 1, 2020, each month the Department  
8 shall pay into the Fire Prevention Fund 50% of the net revenue  
9 realized for the preceding month from the tax imposed on the  
10 selling price of D.O.T. Class C common fireworks.

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

1 be immediately paid into the Build Illinois Fund from other  
2 moneys received by the Department pursuant to the Tax Acts; the  
3 "Annual Specified Amount" means the amounts specified below for  
4 fiscal years 1986 through 1993:

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

14 and means the Certified Annual Debt Service Requirement (as  
15 defined in Section 13 of the Build Illinois Bond Act) or the  
16 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
17 each fiscal year thereafter; and further provided, that if on  
18 the last business day of any month the sum of (1) the Tax Act  
19 Amount required to be deposited into the Build Illinois Bond  
20 Account in the Build Illinois Fund during such month and (2)  
21 the amount transferred to the Build Illinois Fund from the  
22 State and Local Sales Tax Reform Fund shall have been less than  
23 1/12 of the Annual Specified Amount, an amount equal to the  
24 difference shall be immediately paid into the Build Illinois  
25 Fund from other moneys received by the Department pursuant to  
26 the Tax Acts; and, further provided, that in no event shall the

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

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

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

23	Fiscal Year	Total
		Deposit
24	1993	\$0
25	1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000

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

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

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

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

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

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

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

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

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

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

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

1 return may be liable for perjury.

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

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

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

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

24 Any person who promotes, organizes, provides retail  
25 selling space for concessionaires or other types of sellers at  
26 the Illinois State Fair, DuQuoin State Fair, county fairs,

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

15 Any person engaged in the business of selling tangible  
16 personal property at retail as a concessionaire or other type  
17 of seller at the Illinois State Fair, county fairs, art shows,  
18 flea markets and similar exhibitions or events, or any  
19 transient merchants, as defined by Section 2 of the Transient  
20 Merchant Act of 1987, may be required to make a daily report of  
21 the amount of such sales to the Department and to make a daily  
22 payment of the full amount of tax due. The Department shall  
23 impose this requirement when it finds that there is a  
24 significant risk of loss of revenue to the State at such an  
25 exhibition or event. Such a finding shall be based on evidence  
26 that a substantial number of concessionaires or other sellers

1 who are not residents of Illinois will be engaging in the  
2 business of selling tangible personal property at retail at the  
3 exhibition or event, or other evidence of a significant risk of  
4 loss of revenue to the State. The Department shall notify  
5 concessionaires and other sellers affected by the imposition of  
6 this requirement. In the absence of notification by the  
7 Department, the concessionaires and other sellers shall file  
8 their returns as otherwise required in this Section.

9 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;  
10 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.  
11 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

12 Section 25. The Pyrotechnic Use Act is amended by changing  
13 Sections 2 and 2.2 as follows:

14 (425 ILCS 35/2) (from Ch. 127 1/2, par. 128)

15 Sec. 2. Possession, sale, and use of fireworks. Except for  
16 D.O.T. Class C common fireworks and as otherwise ~~as hereinafter~~  
17 provided in this Act it shall be unlawful for any person, firm,  
18 co-partnership, or corporation to knowingly possess, offer for  
19 sale, expose for sale, sell at retail, or use or explode any  
20 display fireworks, flame effects, or consumer fireworks;  
21 provided that city councils in cities, the president and board  
22 of trustees in villages and incorporated towns, and outside the  
23 corporate limits of cities, villages and incorporated towns,  
24 the county board, shall have power to adopt reasonable rules

1 and regulations for the granting of permits for pyrotechnic and  
2 consumer displays. D.O.T. Class C common fireworks may only be  
3 purchased by individuals over the age of 18.

4 "D.O.T. Class C common fireworks" means all articles of  
5 fireworks as are now or hereafter classified as D.O.T. Class C  
6 common fireworks in the regulations of the United States  
7 Department of Transportation for transportation of explosive  
8 and other dangerous articles.

9 (Source: P.A. 93-263, eff. 7-22-03; 94-658, eff. 1-1-06.)

10 (425 ILCS 35/2.2)

11 Sec. 2.2. Private use. ~~Consumer displays.~~ Fireworks  
12 may only be discharged by individuals over the age of 18.

13 ~~Each consumer display shall be handled by a competent~~  
14 ~~individual who has received training from a consumer fireworks~~  
15 ~~training class approved by the Office of the State Fire~~  
16 ~~Marshal. Applications for consumer display permits shall be~~  
17 ~~made in writing at least 15 days in advance of the date of the~~  
18 ~~display, unless agreed to otherwise by the local jurisdiction~~  
19 ~~issuing the permit and the fire chief of the jurisdiction in~~  
20 ~~which the display will occur. After a permit has been granted,~~  
21 ~~sales, possession, use, and distribution of consumer fireworks~~  
22 ~~for display shall be lawful for that purpose only. No permit~~  
23 ~~granted hereunder shall be transferable.~~

24 ~~Permits may be granted hereunder to any adult individual~~  
25 ~~applying for a permit who provides proof that he or she has~~

1 ~~received the requisite training. The local jurisdiction~~  
2 ~~issuing the permit is authorized to conduct a criminal~~  
3 ~~background check of the applicant as a condition of issuing a~~  
4 ~~permit.~~

5 ~~A permit shall be issued only after inspection of the~~  
6 ~~display site by the fire chief providing fire protection~~  
7 ~~coverage to the area of display, or his or her designee, to~~  
8 ~~determine that the display is in full compliance with the rules~~  
9 ~~adopted by the State Fire Marshal. Nothing in this Section~~  
10 ~~shall prohibit the issuer of a permit from adopting more~~  
11 ~~stringent rules.~~

12 (Source: P.A. 94-658, eff. 1-1-06.)

13 Section 99. Effective date. This Act takes effect upon  
14 becoming law."